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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

Case No.: 8:14:bk-11492-ES

Chapter 7

**THIRD INTERIM AND FINAL
APPLICATION OF PACHULSKI STANG
ZIEHL & JONES LLP FOR APPROVAL OF
COMPENSATION AND REIMBURSEMENT
OF EXPENSES AS COUNSEL TO THE
CHAPTER 7 TRUSTEE; DECLARATION
OF LINDA F. CANTOR**

[Employment Period: May 22, 2014 through May 31, 2018
Third Fee Period: November 1, 2016 through May 31,
2018]

[No Hearing Set]

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PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

**TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,
THE DEBTOR, THE TRUSTEE, THE OFFICE OF THE UNITED STATES TRUSTEE AND
PARTIES REQUESTING SPECIAL NOTICE:**

Pachulski Stang Ziehl & Jones LLP (the “Firm” or “PSZJ”), general bankruptcy counsel to Weneta M.A. Kosmala, duly appointed Chapter 7 Trustee (“Chapter 7 Trustee”) for the estate (“Estate”) of the Tulving Company, Inc. (“Tulving” or “Debtor”), hereby submits its *Third and Final Application for Approval of Compensation and Reimbursement of Expenses* (the “Application”) for the period of May 22, 2014 through May 31, 2018 (the “Employment Period”), pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”). The Application requests entry of an order allowing, on a final basis, compensation to the Firm for services rendered during the Employment Period¹.

For the Employment Period, the Firm seeks final approval of compensation for legal services and reimbursement of expenses in the total amount of \$1,118,320.17, consisting of fees rendered in the chapter 7 case in the amount of \$1,066,906.00 and reimbursement of expenses in the amount of \$51,414.17 (net of (i) write-offs totaling \$24,885.23, and (ii) unbilled fees and expenses incurred during the months of May and June 2018 relating to the final fee application and the sale of the Estate’s residual assets in the approximate amount of \$15,000).

For the first interim period of May 22, 2014 through January 31, 2015 in the chapter 7 case (the “First Interim Period”), the Firm submitted its first interim fee application [Docket No. 220] (the “First Interim Application”). The description of work performed, the summary charts of fees and expenses, as well as all invoices for the First Interim Period are set forth in and attached as exhibits to the First Interim Application and incorporated herein by reference. On account of the First Interim Application, the Court allowed the Firm’s fees in the amount of \$207,219.50 and expenses in the amount of \$4,153.79, on an interim basis pursuant to the *Order Granting Interim Application of*

¹ The Firm initially had been retained by R. Todd Neilson, the chapter 11 trustee for the estate of Tulving as his bankruptcy counsel effective March 25, 2014 [Dkt. No. 106]. On March 24, 2015, this Court entered an *Order Granting Application of Pachulski Stang Ziehl & Jones LLP For Compensation and Reimbursement of Expenses* [Docket No. 251], granting on an interim basis, fees totaling \$28,687.50 and expenses totaling \$5,333.52, for a total of \$34,021.02, incurred on behalf of the chapter 11 trustee between March 25, 2014 through May 21, 2014 (the “Chapter 11 Fee Period”). To the extent funds become available, PSZJ is requesting final approval and payment of fees and expenses incurred during the Chapter 11 Fee Period.

Pachulski Stang Ziehl & Jones LLP for Compensation and Reimbursement of Expenses [Docket No. 250] (the “First Interim Fee Order”).

For the second interim period of February 1, 2015 through October 31, 2016 (the “Second Interim Period”), the Firm submitted its second interim fee application [Docket No. 640] (the “Second Interim Application”). The description of work performed, the summary charts of fees and expenses, as well as all invoices for the Second Interim Period are set forth in and attached as exhibits to the Second Interim Application and incorporated herein by reference. On account of the Second Interim Application, the Court allowed the Firm’s fees in the amount of \$472,896.00 and expenses in the amount of \$25,312.05, on an interim basis pursuant to the *Order Granting Second Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation and Reimbursement of Expenses* [Docket No. 650] (the “Second Interim Fee Order”).

The Firm submits this Application for fees and costs incurred during the period November 1, 2016 through May 31, 2018 (the “Third Interim Period”). For the Third Interim Period, the Firm requests fees in the amount of \$386,790.50 and expenses in the amount of \$21,948.33², for a total of \$408,738.83 in fees and expenses. The summary charts detailing the amount of fees charged and hours worked by each of the Firm’s professionals and paraprofessionals during the Third Interim Period are attached hereto as **Exhibit A**. Copies of the Firm’s billing statements for the Third Interim Period are attached hereto as **Exhibit C**. Time and costs for the Third Interim Period are included in the request for final allowance of fees and costs for the Employment Period.

I.

INTRODUCTORY STATEMENT

A. Local Rules and Guides

Local Bankruptcy Rule 2016-1(a) sets forth certain requirements that a professional must satisfy in order to obtain an award for fees and costs. Additional standards to be employed in the review of fee applications are set forth in the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 (the

² The Firm’s expenses during the Third Interim Period originally totaled \$22,143.56, however, the Firm has written off \$195.23 in secretarial overtime, resulting in expenses totaling \$21,948.33.

1 “Compensation Guide”).³ Section 330(a)(3) of the Bankruptcy Code directs the Court to consider
2 “the nature, the extent, and the value” of the legal services provided when determining the amount of
3 reasonable compensation to award. The Ninth Circuit’s primary method used to determine the
4 reasonableness of fees is to calculate the lodestar. *In re Charles Russell Buckridge, Jr.*, 367 B.R.
5 191, 201 (C.D. Cal. 2007) The lodestar is ascertained by multiplying the number of hours
6 reasonably expended by a reasonable hourly rate. *Law Offices of David A. Boone v. Derham-Burk*
7 (*In re Eliapo*), 468 F.3d 592, 598 (9th Cir. 2006). As set forth more fully herein, this Application
8 complies with all statutory guidelines and Court-imposed requirements.

9 **B. Dates of Filing of Chapter 11 Petition:**

10 The Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code on
11 March 10, 2014.

12 **C. Order Directing Appointment of Chapter 11 Trustee Entered:**

13 In light of a criminal investigation and other ongoing litigation involving Tulving and its
14 principal and sole shareholder Hannes Tulving, Jr. (“Hannes Tulving”), on March 18, 2014, the
15 United States Trustee filed a *Stipulation Appointing Chapter 11 Trustee* [Docket No. 15] which was
16 signed by both the Debtor and its attorney. That stipulation was approved by the Bankruptcy Court
17 on March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014
18 approving the *U.S. Trustee’s Application for the Appointment of a Chapter 11 Trustee*, appointing R.
19 Todd Neilson as Chapter 11 Trustee of the Debtor’s estate [Docket No. 22] (“Mr. Neilson”).
20 Thereafter upon notice and hearing, the case was converted to a chapter 7 and Mr. Neilson was
21 appointed to serve as the chapter 7 Trustee [Docket 108]. On March 22, 2016, Mr. Neilson filed his
22 Withdrawal of Trustee [Docket 564]. On April 1, 2016, the UST filed its *Notice of Appointment and*
23 *Fixing Bond; Acceptance of Appointment as Trustee dated April 1, 2016*, appointing Weneta M.A.

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27 ³ The Compensation Guide is promulgated by the United States Department of Justice and can be found on the United
28 States Department of Justice website at: http://www.justice.gov/ust/eo/rules_regulations/guidelines/docs/feeguide.htm.

Kosmala (“Ms. Kosmala”) as the chapter 7 trustee of the Debtor’s estate [Docket No. 566] (the “Chapter 7 Trustee”).⁴

D. Orders Re Employment Entered (LBR 2016-1 (a)(1)(B)) and Conversion of Case to Chapter 7:

On April 3, 2014, Mr. Neilson filed his application to employ PSZJ as his counsel in the Debtor’s Chapter 11 case [Docket No. 37].

On April 30, 2014, Mr. Neilson filed a motion to convert this case to Chapter 7 [Docket No. 74]. On May 22, 2014, a hearing was held and the Court granted Mr. Neilson’s motion to convert this case to a Chapter 7 and approved his application to employ PSZJ as his counsel in the Debtor’s Chapter 11 case. No Plan of Reorganization was filed in this case.

On May 29, 2014, the Court entered an order approving the employment of PSZJ as counsel to Mr. Neilson [Docket No. 106]. Also on May 29, 2014, the Court entered an order converting this case to Chapter 7 [Docket No. 108]. *A Notice of Appointment of Trustee and Fixing of Bond; Acceptance of Appointment as Interim Trustee* was filed on June 10, 2014 [Docket No. 126], appointing Mr. Neilson as Chapter 7 Trustee. The Firm was appointed as general bankruptcy counsel to Mr. Neilson, chapter 7 trustee, *nunc pro tunc* to May 22, 2014⁵ by Order entered July 15, 2014 [Docket No. 152].

Following her appointment, Ms. Kosmala in her capacity as the successor Chapter 7 Trustee, filed an application to employ PSZJ as her counsel *nunc pro tunc* to April 1, 2016 [Docket No. 594]. On July 20, 2016, the Court entered an order approving the employment of PSZJ as counsel to the Chapter 7 Trustee [Docket No. 611].

⁴ Where work was performed on matters spanning the period when Mr. Neilson and later Ms. Kosmala acted as the chapter 7 trustee, the Application uses the term “Trustee”.

⁵ References to the Chapter 11 Trustee shall also be considered as references to Mr. Neilson (the former Chapter 7 Trustee), where appropriate.

E. Compensation and Expenses Sought:

1. Summary of First, Second and Third Interim Periods (May 22, 2014 – May 31, 2018)

Total Fees Requested for Final Approval: \$1,066,906.00

Total Expenses Requested for Final Approval: \$51,414.17

Total Request \$1,118,320.17

Total Fees Paid per Prior Interim Applications: \$133,256.44

Total Expenses Paid per Prior Interim Applications: \$3,419.15

Total Previously Paid \$136,675.59

Balance Due \$981,644.58

Total Hours Billed 1,445.40

Blended Hourly Rate including Paralegals \$652.27

Blended Hourly Rate excluding Paralegals \$768.04

2. Summary of Third Interim Period (November 1, 2016 – May 31, 2018)

Fees Requested \$386,790.50

Expenses Requested \$21,948.33

Total Request for Third Interim Period \$408,738.83

Total Hours Billed 458.10

Blended Hourly Rate including Paralegals \$722.85

Blended Hourly Rate excluding Paralegals \$824.54

II.

OVERVIEW OF THE CASE

Tulving is a California corporation. The Debtor was in the business of selling and purchasing gold, silver, coins and other precious metals through its internet website or by phone. Prior to the filing of the bankruptcy, customer complaints concerning delayed or undelivered orders were increasingly made to the Better Business Bureau against the Debtor. In early March, 2014, a class-action lawsuit was filed against the Debtor and Hannes Tulving in the United States District Court, Northern District of California. A criminal investigation of the Debtor and Mr. Tulving by

1 the United States, through the United States Attorney for the Western District of North Carolina (the
2 “Government”) was also being pursued.

3 The Debtor ceased operations on or about March 3, 2014. On March 8, 2014, Special Agents
4 of the United States Secret Service executed a Search Warrant on the Debtor’s offices on probable
5 cause that the Debtor and Mr. Tulving were engaged in fraud. The Search Warrant resulted in the
6 seizure of the Debtor’s property including rare coins and other valuable items (the “Seized Assets”).
7 Two days later, on March 10, 2014, the Debtor filed for relief under chapter 11 of the Bankruptcy
8 Code.

9 As of the date of his appointment, there were limited assets of the Estate for administration
10 by the Chapter 11 Trustee. The Seized Assets were in the possession of the Government, potentially
11 subject to forfeiture in the criminal proceedings, and after the rejection of the Debtor’s real property
12 leases, the turnover of cash in a bank account and the sale of certain assets that had been at the
13 leased premises, Mr. Neilson determined that no reorganization of the Debtor was possible. After
14 conferring with the United States Trustee (“UST”), Mr. Neilson determined to convert the case to a
15 Chapter 7. Mr. Neilson’s professionals prepared Debtor’s Schedules and Statements, obtained
16 authorization to file customer information under seal, and set a bar date for the filing of claims. The
17 Chapter 7 Trustee reviewed and filed objections to numerous claims against the Estate, which
18 objections were sustained.

19 During the pendency of the bankruptcy case, the Government continued its investigation of
20 the Debtor and Hannes Tulving’s activities, including issuing a Grand Jury Subpoena to the Debtor’s
21 former accountants. The Chapter 7 Trustee had meetings with Hannes Tulving and his criminal
22 counsel and also had meetings with counsel for the Government concerning the scope of creditor
23 claims and, particularly the claims of creditors who were also victims of the Debtor’s illegal
24 activities (“Victim/Creditors”). Mr. Tulving eventually agreed to enter into a plea agreement with
25 the Government in which he pled guilty to one count of 18 U.S.C. § 1343 wire fraud charge as set
26 forth in Count One of a Bill of Information in a criminal case against Tulving and Mr. Tulving in the
27 district court (the “Criminal Case”). Mr. Tulving was incarcerated and, among other things, the
28 defendants agreed to pay restitution to the victims of fraud.

Mr. Neilson engaged in extended negotiations with the Government to allow the Chapter 7 Trustee to develop a plan for disposition of the Seized Assets in the bankruptcy case, rather than in the criminal proceedings. Following the negotiation and preparation of various agreements and pleadings which were submitted for approval to the District Court in the Criminal Case and to the Bankruptcy Court, the Bankruptcy Court approved a disposition plan for the Seized Assets by order entered January 28, 2016. The disposition plan provided for the transfer of the Seized Assets from the Delaware Depository in Wilmington, Delaware to Heritage Auctioneers (“Heritage”) in Dallas, Texas, the pro rata distribution to creditors of certain Presidential Error-Missing Edge Letter Coins (“Error Coins”) and the liquidation of other coins (“Non-Error Coins”) at an auction to be held by Heritage (who was retained by the Estate). The disposition plan also allowed creditors to “opt out” of receiving Error Coins. Approximately thirty (30) Victim/Creditors initially determined to “opt out”.

The auction of the Non-Error Coins was implemented by Heritage in or about July 2016, but the asserted value of the Error Coins (valued at approximately \$7.3 million by Debtor’s coin appraiser) was questioned by Heritage, who believed the Error Coins to be worth approximately \$500,000. Because of the substantial discrepancy in the Error Coin values, the Trustee could not implement the disposition plan as initially proposed and was required to seek authorization to implement a revised disposition plan based upon a formal appraisal of the coins. To do so required that each individual Error Coin be graded and then a value to each Error Coin ascribed. In this way, the value of each of the Error Coins could be determined and a distribution plan specifying each Error Coin to be distributed to each individual Victim/Creditor would be determined for purposes of making equal pro rata distributions of the Error Coins directly to Victim/Creditors on account of their claims. To reduce the costs to the Estate of the coin grading, GreatCollections.com d/b/a Great Collections (“Great Collections”), purchaser of the Debtor’s customer lists (as described below), agreed to allow the Trustee to utilize its special pricing with Pacific Coin Grading Services (“PCGS”) to formally grade the Error Coins. Upon obtaining additional relief from the Bankruptcy Court, the Error Coins and certain other coins not sold by Heritage at auction were shipped by Heritage in Dallas, Texas to Great Collections in Irvine, California. After a several month process

(where each coin was individually graded by three separate coin appraisers and then individually sealed), a valuation for the Error Coins was determined in or about April 2017, the Trustee prepared detailed lists of the Error Coins, new opt-out notices and a comprehensive pleading package that was sent to Victim/Creditors in or about June 2017. The Trustee implemented the disposition plan for the Seized Assets in August and September 2017, as discussed in Section III below.

Also during the case, the U.S. Commodity Futures Trading Commission (the “CFTC”) filed a “*Complaint Against The Tulving Company, Inc. and Hannes Tulving, Jr. for Permanent Injunction, Civil Penalties, and Other Equitable Relief*” (the “Complaint”), alleging violations of the Commodity Exchange Act, 7 U.S.C. §§ 1-26 (2012) (the “Act”) and the Commission’s Regulations promulgated thereunder, 17 C.F.R. §§ 1.1-190.10 (2013) in case number 3:15 – cv-424-RJC-DSC, pending in the United States District Court for the Western District of North Carolina. The grounds for the Complaint were based upon substantially the same operative facts underlying the plea agreement discussed above. The Trustee entered into a Consent Order with the CFTC to consensually resolve its claims, allowing it claims against the Debtor, subordinated to the claims of all general unsecured creditors. A supplemental consent order was later entered, as described in Section III below.

Mr. Neilson analyzed claims and potential causes of action and against Marc One Numismatics and Kevin Lipton Rare Coins based upon information provided by Mr. Tulving and his counsel, followed up by discovery conducted by the Trustee’s professionals. The claims asserted by Mr. Tulving were not substantiated and the Trustee determined not to pursue such claims. The Trustee also investigated and conducted discovery concerning potential claims against A-Marc Precious Metals, Inc. Based on that investigation, the Trustee determined there were no viable claims to pursue. The Trustee also obtained authority to sell the Debtor’s customer lists to Great Collections following the appointment of an Ombudsman who determined the sale was consistent with the provisions of Sections 363(b)(1)(A) and 363(b)(1)(B) of the Bankruptcy Code .

Based upon the investigation conducted by the Firm and the Trustee’s financial advisors, the Trustee commenced litigation against Armen Haig Gugasian for avoidance and recovery of fraudulent transfers, and against Levon Gugasian for avoidance and recovery of fraudulent transfers

1 and objections to proofs of claim number 308, 309, and 310. The Trustee also entered into a
2 stipulated judgment with “On the Rocks”, an account debtor of the Debtor, in the amount of
3 \$593,434. After the Trustee’s enforcement efforts were thwarted, the Trustee retained collection
4 counsel to pursue the judgment on a contingency basis. Unfortunately, the collection firm was
5 unable to recover payment on the judgment.

6 An individual with no claims or apparent relationship with the Debtor or the case has
7 maintained an internet blog on the Tulving Company during the pendency of this case. Often times
8 the information on the blog was inflammatory and the Trustee and professionals were often
9 inundated with calls and correspondence from Victim/Creditors who had reviewed and/or relied on
10 that information. Certain creditors were also confused about the “opt-out” process for the
11 distribution of the Error Coins and apparently relied on misinformation from the internet blog,
12 resulting in numerous calls and correspondence with Trustee and her professionals, and the filing of
13 letters and pleadings with the Court. The Trustee monitored the blog and communicated with its
14 author at times in order to clear up misinformation. The Trustee and financial advisors also set up an
15 Official Bankruptcy Website for the provision of accurate information and periodic reports to
16 creditors and parties in interest.

17 During the Third Interim Period, the Trustee completed the disposition of the Error Coins,
18 pursued and eventually settled the Gugasian Litigation, resolved further issues with the CFTC,
19 auctioned the remaining coins, abandoned the On the Rocks judgment, sold residual assets of the
20 Estate to Oak Point Partners, attended to numerous creditor calls and correspondence concerning the
21 Error Coin distributions and opt-out matters.

22 The Estate’s assets have now been administered and the Trustee is filing her final report.
23 Based upon the PCGS valuation of the Error Coins in the amount of \$2,955,113⁶, general unsecured
24 creditors received distributions of Error Coins amounting to 18.73% to 18.77% of the amount of
25 their claims.

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⁶ See Docket No. 667.

III.

SIGNIFICANT DEVELOPMENTS DURING THE THIRD INTERIM PERIOD

A. Valuation and Disbursement of Error Coins/ Auction / Sale of Remnant Assets

Following completion of the PCGS grading and subsequent valuation of the Error Coins, the Trustee's financial advisors prepared detailed schedules of the Error Coins to be distributed to each Victim/Creditor and the Firm prepared detailed pleadings (and supplements thereto) for the Court to approve the coin valuations and the distributions schedules of Error Coins to Victim/Creditors and to approve the opt-out procedures and notices to creditors. The Firm prepared individual distribution packages for each Victim/Creditor and filed identifying information under seal pursuant to the order in this case authorizing the Trustee to file customer information under seal. The Firm had numerous conversations with Victim/Creditors and third parties in response to inquiries, potential oppositions and to explain the opt-out procedures. The Court (a) allowed the valuation of the Error Coins in the amount listed in the motion; (b) approved the Trustee's allocation of specific Error Coins to each of the Victim/Creditors pursuant to a Distribution Schedule in the motion and supplement to the motion; (c) approved an opt-out deadline of July 3, 2017; (d) ordered that any Victim/Creditor who did not timely send back an opt-out notice be deemed to have opted-in to receive Error Coins in accordance with the Distribution Schedule; (e) authorized the Trustee to distribute the Error Coins to Victim/Creditors in accordance with the Distribution Schedule ; (f) ordered that the distribution of the Error Coins to Victim/Creditors be deemed a distribution of cash to such creditors, in an amount equal to the value of their allocated Error Coins in accordance with the valuations listed in the motion; and (g) authorized the Trustee to pay Great Collections shipping fees to deliver the Error Coins to victim/creditors.

The Firm conferred with various parties regarding their desire to "opt-out" of receiving Error Coins and prepared pleadings and stipulations to implement opt-out determinations. The remaining coins, including the Error Coins otherwise allocable to Victim/Creditors that determined to opt-out, were sold at auction by Great Collections, for which proceeds totaled \$23,109.17. Net proceeds of the sale, after deducting fees, was \$21,656.69, was turned over to the Trustee. The Firm also negotiated with Oak Point Partners ("Oak Point") and sought approval for the sale of the Estate's

remnant assets to Oak Point for \$7,500. Provided no overbid or objections to the sale are received, the Firm will submit an order to approve the motion.

B. Assessment of Restitution and Civil Monetary Penalty Against Debtor and Hannes Tulving, Jr.

On or about September 11, 2015, the U.S. Commodity Futures Trading Commission (the “CFTC”) filed a “Complaint Against The Tulving Company, Inc. and Hannes Tulving, Jr. for Permanent Injunction, Civil Penalties, and Other Equitable Relief” (the “Complaint”), alleging violations of the Commodity Exchange Act, 7 U.S.C. §§ 1-26 (2012) (the “Act”) and the Commission’s Regulations promulgated thereunder, 17 C.F.R. §§ 1.1-190.10 (2013) in case number 3:15 – cv-424-RJC-DSC, pending in the United States District Court for the Western District of North Carolina. The grounds for the Complaint were based upon substantially the same operative facts underlying the Plea Agreement discussed above.

To resolve the Complaint, the Trustee obtained authorization from the Bankruptcy Court for the Debtor, Hannes Tulving and the CFTC to enter into a *Consent Order of Permanent Injunction and Other Relief Against The Tulving Company, Inc. and Hannes Tulving, Jr.* (the “Consent Order”). The Order granting such authorization was entered on December 17, 2015 [Docket No. 305]. The Consent Order provided for a permanent injunction against the conduct described therein and agreed to the payment of restitution, disgorgement and civil monetary penalties, plus interest, if subsequently ordered by the District Court in the Criminal Case.

During the Third Interim Period, a civil judgment was entered in the Criminal Case against Tulving and Hannes Tulving. Pursuant to the terms of the Consent Order, the Trustee agreed to the allowance of the judgment against the Debtor, *provided that* payment thereon was subordinated to the payment of all claims of the Debtor’s customers, and payment of any restitution by Mr. Tulving or the Debtor. The Firm negotiated the terms of the Supplemental Consent Order and prepared pleadings for approval of the order by the Court.

The Court approved the Trustee’s motion for an order authorizing the Debtor to enter into a supplemental consent order, which ordered Debtor and Hannes Tulving, Jr. to pay, jointly and severally, a civil monetary penalty in the amount of \$15,761,432, plus post-judgment interest, to the

CFTC (subordinate to claims of customers of the Debtor and other senior classes of creditors, including general unsecured creditors in the bankruptcy proceeding). These funds were ordered paid only to the extent that any funds are left in the bankruptcy estate after satisfaction of all customer claims, all general unsecured claims and all other claims senior to a penalty under Bankruptcy Code § 726.

C. Settlement with Armen Gugasian and Levon Gugasian and Resolution of Adversary Proceedings

As noted above, on or about March 9, 2016, the Trustee commenced adversary proceedings against Armen Haig Gugasian for avoidance and recovery of fraudulent transfers, and against Levon Gugasian for avoidance and recovery of fraudulent transfers and objections to proofs of claim number 308, 309, and 310. Mediations in both cases took place on August 10, 2016, however, no settlement was reached. A status conference in both cases was held on September 22, 2016, setting the following deadlines and dates: (1) last day to complete discovery: April 3, 2017; (2) deadline to file pre-trial stipulation: May 4, 2017, and (3) pre-trial conference: May 18, 2017. During the Third Interim Period, the Trustee's professionals conducted discovery and responded to discovery requests including holding and defending depositions and reviewing and analyzing documents and legal issues.

Following further discovery and legal analysis, the Trustee and the Gugasians determined to enter into a second mediation to attempt to resolve the issues raised in the adversary proceedings. The Firm researched and prepared a mediation statement and participated in mediation in November 2017, which resulted in a settlement. The Firm prepared a motion to approve the terms of the settlement agreement with Armen Haig Gugasian and Levon Gugasian, which provided for (a) a payment to the Trustee for the benefit of the Estate in the amount of \$648,250.00, (b) the release and waiver of all claims that either of the Gugasians have filed or could assert against the Estate, including but not limited to proofs of claim filed by Levon Gugasian, (c) the filing by Levon Gugasian of notices of withdrawal of his claims, (d) the release and waiver of all claims and claims for relief that the Trustee has filed or could assert against either of the Gugasians, including but not limited to the claims for relief asserted in the adversary proceedings, (e) the Trustee's dismissal of

the adversary proceedings, and (f) broad mutual releases and waivers of California Civil Code § 1542 and similar laws by the Trustee and the Gugasians. The settlement was approved and the adversary proceedings were dismissed. The Gugasians made the payment to the Estate as required under the settlement agreement.

D. Cash Disbursements

During the Third Interim Period, the Trustee filed motions under Local Bankruptcy Rule 2016, and obtained approval of cash disbursements for the following expenditures:

- a. payment of \$800 to the Franchise Tax Board for 2017 taxes;
- b. payment of \$800 to the Franchise Tax Board for 2018 estate administrative taxes
- c. payment of \$200 to the Franchise Tax Board for any prior post-petition tax year penalties that may be assessed
- d. payment of \$500 to the California Secretary of State for fees/penalties due to the administration of this case
- e. payment of \$3,600 to Hon. Mitchel Goldberg, Ret, in connection with the Gugasian mediation

IV.

PLAN PROGRESS (LBR 2016-1(A) (1) (A) (I))

This case was converted to Chapter 7 without a Plan of Reorganization being filed.

V.

FUNDS ON HAND BR 2016-1(A) (1) (A) (III))

As of June 10, 2018, the funds on hand in the Estate totaled \$1,274,187.22.

VI.

CLIENT'S DECLARATION (LBR 2016-1(A) (1) (J))

A declaration will be filed regarding the Chapter 7 Trustee's review of this Application, as well as other fee applications filed with the Court.

VII.

**NARRATIVE STATEMENT OF SERVICES RENDERED AND TIME EXPENDED FOR
THE THIRD INTERIM FEE PERIOD**

Pursuant to the Compensation Guide and Local Bankruptcy Rule 2016-1(a) (1) (D), the Firm has classified all services performed for which compensation is sought for the Third Interim Period into one of various major categories. The Firm attempted to place the services performed in the category that best relates to the service provided. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. Invoices for the Third Interim Period with time and expense detail are attached hereto as Exhibit "C".

A. Services Performed and Time Expended During the Third Interim Fee Period.

1. Asset Analysis and Recovery

This category relates to work regarding the analysis of assets of the Estate and the recovery thereof for the benefit of the Estate and its creditors.

During the Third Interim Period, the Firm, among other things: (1) analyzed the "On the Rocks" judgment collections matters and the proposal by CAB to act as collections agent; (2) drafted correspondence/ reviewed Assignment of Judgment regarding On the Rocks and conferred with collections counsel regarding the same; (3) conferred with the Trustee and CAB regarding negotiation of the On the Rocks collection agreement and analysis regarding the same; (4) reviewed MarcOne documents, analyzed potential claims, reviewed records and met with Trustee's accountants regarding the same; (5) conferred regarding the deposition of Marc Crane; (6) prepared 2004 motion and order for Marc One and conducted deposition regarding the same; (7) prepared correspondence regarding PCGS coin grading and reviewed coin valuation schedule; and (8) responded to creditor calls regarding transfers for the disposition of coins.

The Firm spent **18.60 hours** on matters relating to the Asset Analysis and Recovery category, accounting for **\$16,610.00** of the fees incurred during the Third Interim Period.

2. Asset Disposition

This category relates to work regarding the sale and disposition of assets.

Specifically, during the Third Interim Period, the Firm, among other things: (1) reviewed Error Coin valuation by PCGS; (2) prepared and revised pleadings and an order re distribution of coins and attended the hearing thereon; (3) drafted a victim's report; (4) prepared, revised and filed a motion to have distributions chart filed under seal; (5) reviewed and revised opt-out notices and conferred extensively with Trustee's financial advisors regarding the same; (6) prepared a memorandum regarding coin distribution motion; (7) reviewed schedules for distribution motion; (8) reviewed and finalized exhibits, notices and other pleadings for motion to distribute Error Coins (9) reviewed email memos and conferred extensively with Trustee's financial advisor regarding Error Coin distribution matters; (10) revised declaration in support of motion to pay Great Collections; (11) investigated and responded to numerous creditor calls; (12) conferred with Victim/Creditors regarding Error Coin motion and distribution/delivery of coins to Victim/Creditors; (13) reviewed packages for service to Victim/Creditors and forms for filing under seal; (14) reviewed opposition to Error Coin distribution motion and prepared response thereto and researched creditor claim; (15) conferred with Gugasian counsel regarding Error Coin distribution motion valuation issues; (16) negotiated and finalized stipulation with Gugasians' counsel resolving opposition to Error Coin distribution motion and supplemental consent order; (17) drafted a supplement to the distribution schedule; (18) conferred with Trustee's financial advisors regarding error coin insurance and delivery matters; (19) prepared final distribution schedule for filing with the court under seal; (20) reviewed and analyzed claims and professional fees; (21) reviewed opt-out motion and records on Victim/Creditors; (22) conferred with Debtor's financial advisors regarding Pavlovsky op-out motion and coin shipment; (23) review opt-out request from creditor and consider alternatives and confer with Trustee's financial advisors regarding same; (24) conferred with Trustee and Trustee's financial advisors regarding Error Coin distributions and further opt-out requests; (25) reviewed records and files regarding opt-out periods, reviewed pleadings and drafted response to opt-out motion; (26) drafted motion to approve stipulations to opt-out of Error Coin distributions, and prepared stipulations with Thompson, Frankel and Whitnell regarding Error Coins; (27) reviewed pleadings and records regarding Seized Asset disposition; (28) reviewed files and drafted response to creditor inquiry regarding disposition of auction proceeds; (29) reviewed various pleadings and

1 correspondence regarding Error Coin and non-Error Coin disposition and related emails; (30)
2 conferred with financial advisors and auctioneer re auction of remaining coins; (31) prepared a
3 notice of intent to abandon the On the Rocks Judgment; (32) conferred with Oak Pointe Partners
4 regarding purchasing residual, unknown assets from the Estate; (33) prepared auctioneer's report and
5 declaration regarding the same; (34) reviewed and revised pleadings regarding sale of remnant
6 assets; and (35) prepared auction and sale pleadings for filing.

7 The Firm spent **66.30 hours** on matters relating to the Asset Disposition category, accounting
8 for **\$57,842.50** of the fees incurred during the Third Interim Period.

9 **3. Bankruptcy Litigation**

10 The Firm included time in this category generally related to the various bankruptcy litigation
11 proceedings, the motions and other filings therein, and related chapter 7 issues. During the Third
12 Interim Period, the Firm, among other things: (1) addressed discovery extension requests; (2)
13 reviewed Gugasian responses to discovery requests; (3) reviewed emails regarding Gugasian claims
14 and litigation matters and interoffice conference regarding same; (4) conferred with Friedman,
15 counsel for the Gugasians, regarding meet and confer; (5) perform Marc One claim review; (6)
16 conferred with Friedman regarding deposition and meet and confer regarding Gugasian discovery
17 issues; (7) analyzed Gugasians' initial discovery requests and prepared emails and responses
18 regarding the same; (8) conferred with Trustee's financial advisors regarding document production,
19 discovery issues, and strategy; (9) prepared for Muvasi meeting and conferred regarding Gugasian
20 background; (10) prepared for and conducted deposition of Armen Gugasian; (11) worked on
21 discovery responses; (12) conferred regarding hypothetical creditor analysis; (13) conferred with
22 Trustee's financial advisors regarding 544(b) creditor issue and reviewed files, docket and
23 researched same; (14) conferred with Trustee's advisors re Gugasian requests for admissions and
24 production of documents and prepared responses and amended responses regarding the same; (15)
25 analyzed litigation costs and fee estimates; (16) conferred with Trustee regarding discovery
26 extension requests; (17) prepared notices re Levon Gugasian deposition; (18) reviewed files
27 regarding coordination agreement documents; (19) prepared for and conducted Marc One
28 deposition; (20) drafted responses to Gugasian second sets of request for production of documents;

(21) conferred with Trustee re: review by financial advisor; (22) reviewed documents regarding coin disposition and reviewed documents regarding the same; (23) reviewed status of litigation discovery matters; (24) emails to/from Mooney regarding discovery; (25) reviewed opposition to motion regarding supplemental consent order; (26) drafted stipulation regarding limited objection to motion to enter into supplemental order with CFTC; (27) reviewed spreadsheets regarding general ledger review and conferred with Trustee's financial advisors regarding the same; (28) prepared for and conferred with Trustee's financial advisors regarding expert reports and Gugasian timing; (29) reviewed Gugasians' oppositions to pending motions for Error Coin distribution and supplemental consent order and conferred with opposing counsel regarding the same; (30) revised proposed stipulation to incorporate additional comments from Gugasians' counsel; (31) reviewed documents regarding Gugasian fees and expenses; (32) conferred with Trustee's financial advisors regarding requests from Gugasians' counsel; (33) reviewed forms requested by Gugasians and conferred with Trustee's financial advisors regarding the same; (34) drafted orders approving Gugasian stipulations; (35) reviewed Mooney and Trustee financial advisor emails regarding retrieval of boxes; (35) prepared for Gugasian mediation; (36) prepared and served second set of interrogatories, requests for production of documents to Levon Gugasian; (37) conferred with Magus regarding rescheduling meeting; (38) reviewed subpoena issued to Trustee's financial advisors, A-Mark and Thierer and Thomas and confer with Trustee and Trustee's financial advisors regarding the same; (39) conferred with Mooney regarding mediation and discovery status; (40) conferred with Mooney, Friedman, and Trustee regarding discovery deadline extensions, mediation dates and rate schedule; (41) prepared cash disbursement motion, declaration of no opposition and order for mediation fees; (42) conferred with Mooney and Trustee's financial advisors regarding Gugasian stipulations, entered orders and discovery extensions; (42) conferred with Koppenhoefer regarding subpoena of Trustee's financial advisors; (43) reviewed entered orders and calendared new dates; (44) conferred with Mooney regarding mediation structure issue; (45) reviewed and analyzed fee schedules and updates prepared by Trustee's financial advisors for Gugasians; (46) reviewed and compiled expenses of fees of professionals in response to Gugasian information request; (47) conferred with Trustee's financial advisors regarding fee schedule; (48) reviewed Form 2 detail for Gugasian litigation and emailed

1 memos regarding the same; (49) prepared documents for counsel in Gugasian litigation; (50)
2 reviewed cases and code provision regarding priority of administrative claims for mediation
3 statement and reviewed mediation statement; (51) reviewed mediation invoice, rate sheet, motion to
4 approve disbursement and telephone conferences with Judicate West; (52) prepared for and attended
5 hearing regarding Error Coins; (53) reviewed email from mediator regarding mediation issues; (54)
6 prepared and served mediation statement; (55) attended Gugasian mediation; (56) analyzed new
7 value issues under section 550(a); (57) drafted settlement agreement; (58) prepared 9019 motion,
8 declaration and order to approve Gugasian settlement; (59) reviewed opposition to settlement
9 motion; (60) researched insolvency/settlement matters in preparation of reply to opposition to
10 settlement motion; (61) interoffice conferences regarding Pearsall reply and tentative ruling; (62)
11 attended Gugasian 9019 hearing telephonically; emails to/from creditors regarding objections to
12 Gugasian settlement; (63) emailed Friedman regarding settlement effective date and required action
13 dates; and (64) prepared stipulations and orders regarding dismissal of Gugasian adversaries and
14 emailed Mooney regarding the same.

15 The Firm spent **245.60 hours** on matters relating to the Bankruptcy Litigation category,
16 accounting for **\$220,892.00** of the fees incurred during the Third Interim Period.

17 **4. Case Administration**

18 During the Third Interim Period the Firm, among other things: (1) reviewed and responded
19 to creditor inquiries; (2) attended to calendaring matters; (3) prepared the tenth and eleventh Trustee
20 reports and reviewed documents in preparation of same; (4) conferred with Trustee's financial
21 advisors regarding case proceedings, Trustee reports, budget matters and professional fee analysis;
22 (5) finalized budget; (6) reviewed orders and outstanding fees and costs and reviewed docket in
23 preparation for drafting case status report for the U.S. Trustee; (7) drafted case status report for the
24 U.S. Trustee; and (8) conferred with the US Attorney's office and prepared and reviewed files and
25 records for summary of proceedings and current case posture and disallowance of claim.

26 The Firm spent **19.00 hours** on matters relating to the Case Administration category,
27 accounting for **\$16,834.50** of the fees incurred during the Third Interim Period.

1 **5. Claims Administration/Objections**

2 During the Third Interim Period, the Firm, among other things: (1) drafted and reviewed
3 correspondence and conferred with creditors regarding case status and Error Coin distribution; (2)
4 reviewed the claims docket; (3) conferred with creditors regarding claims status, valuation of coins
5 and distributions regarding the same; (4) reviewed the consent order and conferred with CFTC
6 counsel regarding final order and distribution issues; (5) conferred with Trustee's financial advisors
7 regarding distribution of coins, creditor inquiries, and Error Coin distribution letters; (6) reviewed
8 draft of opt-out notice; (7) reviewed supplemental consent order; (8) drafted correspondence to
9 Victim/Creditors; (9) revised motion to pay Great Collections; (10) reviewed pleadings and drafted
10 response to blogger email memorandum; (11) reviewed status of fees and expenses and analyzed
11 surcharge matters and conferred with Trustee's financial advisors regarding the same; (12) reviewed
12 claim objection of Mark Pollina and related documents, and responded to Pollina emails; (13)
13 drafted letters to Victim/Creditors regarding Error Coin Distributions; (14) and drafted response to
14 Attorney General and finalized correspondence in response to Whitnell complaint with State
15 Attorney General.

16 The Firm spent **19.30 hours** on matters relating to the Claims Administration/Objections
17 category accounting for **\$18,175.00** of the fees incurred during the Third Interim Period.

18 **6. Compensation of Professionals**

19 During the Interim Fee Period, the Firm, among other things, (1) drafted the Firm's Second
20 Interim Application, notice, exhibits and order regarding the same; (2) reviewed memorandum and
21 coordination order and prepared e-mail memorandum regarding fee applications and charges against
22 Seized Assets; (3) attended the hearing on the Second Interim Fee Application; (4) reviewed
23 invoices for fee/surcharge matters; and (5) begun drafting the Employment Period fee application..

24 The Firm spent **53.10 hours** on matters relating to the Compensation of Professionals
25 accounting for **\$30,772.50** of the fees incurred during the Third Interim Period.

26 **7. Compensation of Professionals--Others**

27 During the Third Interim Period, the Firm (1) conferred with the Trustee's financial advisors
28 regarding interim fee applications and the Trustee's support thereon ; (2) conferred with the Trustee

1 and prepared the declaration of the Trustee in support of the interim applications of the Firm and the
2 Trustee's financial advisors; (3) prepared interim fee orders and conferred with the Trustee's
3 financial advisors regarding the same; and (4) drafted a motion and order to pay Great Collections'
4 invoice.

5 The Firm spent **6.10 hours** on matters relating to the Compensation of Professionals--Others
6 category accounting for **\$2,737.50** of the fees incurred during the Third Interim Period.

7 **8. Retention of Professionals-Others**

8 Time billed to this category relates to the preparation of retention applications and other
9 retention issues regarding the various professionals employed, or otherwise subject to bankruptcy
10 employment requirements, in this case.

11 During the Third Interim Period, the Firm (1) prepared the notice, application, declaration of
12 Brian Mittendorf, and order to retain Creditors' Adjustment Bureau ("CAB") as collections agent
13 regarding the On the Rocks collection matter and conferred with CAB regarding the same; and (2)
14 conferred with the Trustee regarding CAB's retention.

15 The Firm spent **10.70 hours** on matters relating to the Retention of Professionals - Others
16 category accounting for **\$4,832.50** of the fees incurred during the Third Interim Period.

17 **9. Litigation (Non-Bankruptcy)**

18 The Firm placed under this category time spent related to litigation in non-Bankruptcy
19 Courts. During the Third Interim Period, the Firm, among other things: (1) reviewed the
20 supplemental consent order provisions and conferred with CFTC counsel regarding the same; (2)
21 prepared the motion, declaration and order to approve the supplemental consent order; (3) reviewed
22 the docket and rules regarding the Judge's ruling on the supplemental consent order motion and
23 prepared correspondence regarding the same; (4) drafted a declaration regarding resolution of
24 limited objection to supplemental consent order motion; (5) conferred with IRS criminal investigator
25 and Trustee's financial advisors regarding Tuvling transfers ; (6) drafted memo to IRS criminal
26 investigator; (7) prepared correspondence to Gugasians' counsel regarding information request; (8)
27 drafted renewed motion, declaration and order to approve supplemental consent order; (9) drafted
28

1 memorandum in response to inquiry from probation department; and (10) reviewed privacy
2 provisions for document production request.

3 The Firm spent **12.70 hours** on matters relating to the Litigation (Non-Bankruptcy) category,
4 accounting for **\$12,070.00** of the fees incurred during the Third Interim Period.

5 **10. Avoidance Actions**

6 During the Third Interim Period, the Firm placed under this category time spent related to (1)
7 preparing for and attending office conference with the Trustee's financial advisors and Muvasi; (2)
8 reviewing the TLO printout for 750 W. 17th Street; (3) conferring with Mooney regarding a
9 stipulation to extend deadlines and expert discovery; (4) preparing for and conferring with the
10 Trustee's financial advisors regarding Marc One deposition; (5) performing email review; (6) and
11 conferring with Trustee's financial advisors regarding Gugasian discovery responses.

12 The Firm spent **6.20 hours** on matters relating to the Avoidance Actions category,
13 accounting for **\$5,549.00** of the fees incurred during the Third Interim Period.

14 **11. Executory Contracts**

15 Time billed to this category was minimal and related to contracts review.

16 The Firm spent **0.50 hours** on matters relating to the Operations category accounting for
17 **\$475.00** of the fees incurred during the Third Interim Period.

18 **B. Detailed Listing of All Time Spent By the Professional on the Matters for Which**
19 **Compensation is Sought (Local Bankruptcy Rule 2016-1(a) (1) (E)).**

20 **Exhibit "A"** contains a summary, by category, of the Firm's services and expenses in this
21 case that were incurred during the Interim Fee Period covered by this Application. Such summary
22 includes the time spent, rate and billing attributable to each person who performed compensable
23 services for the Chapter 7 Trustee. As noted in such exhibit the Firm has combined some categories
24 with minor amounts of time. **Exhibit "C"** contains the Firm's detailed time records during these
25 periods.

26 **C. List of Expenses by Category (Local Bankruptcy Rule 2016-1(a) (1) (F)).**

27 The costs incurred are summarized in **Exhibit "A"** attached hereto, which provides a
28 monthly breakdown for the Interim Fee Period. The Firm has not charged the Chapter 7 Trustee for

any outgoing faxes. The Firm has charged for unusual expenses, such as travel, court costs and special messenger services, including Federal Express. The Firm has written off all charges for overtime and working meals.

D. Hourly Rates (Local Bankruptcy Rule 2016-1(a) (1) (G) and (I)).

The hourly rates of all professionals and paraprofessionals rendering services in this case are set forth on **Exhibit “A”** attached hereto, including any change of rates.

E. Description of Professional Education and Experience (Local Bankruptcy Rule 2016-1(a) (1) (H)).

Exhibit “B” includes a description of the professional education and biographies of the professionals employed by the Firm who rendered services in this case. The Firm has no understanding, agreement, or arrangement of any kind to divide with or pay to anyone any of the fees to be awarded in these proceedings, except to be shared among members of the Firm.

F. Notice of Application and Hearing (Local Bankruptcy Rule 2016-1(c) (4)(C)).

Pursuant to Local Bankruptcy Rule 2016-1(c)(4)(C), final fee applications in chapter 7 cases are to be set for hearing with the Trustee’s final application for allowance and payment of fees and expenses. Notice of final fee applications will be provided by the Trustee as part of the notice of the hearing on the Trustee’s request for compensation. Accordingly, a separate notice by the Firm is not required.

VIII.

THE FEES AND EXPENSES REQUESTED SHOULD BE AWARDED

BASED UPON APPLICABLE LAW

The fees and expenses requested by this Application are an appropriate award for the Firm’s services in acting as general bankruptcy counsel to the Chapter 7 Trustee.

A. Factors In Evaluating Requests for Compensation.

Pursuant to Section 330 of the Bankruptcy Code, the Court may award to a professional person, reasonable compensation for actual, necessary services rendered, and reimbursement for actual, necessary expenses incurred. As set forth above, the fees for which the Firm requests

1 compensation and the costs incurred for which the Firm requests reimbursement are for actual and
2 necessary services rendered and costs incurred.

3 The professional services rendered by the Firm have required an expenditure of substantial
4 time and effort.

5 During the Third Interim Period, 458.10 hours have been recorded by members of the Firm
6 and more time was actually expended but either was not recorded or was written off. The Firm's
7 blended hourly rate in these cases for the Interim Fee Period including paraprofessionals is \$722.85.

8 Moreover, time and labor devoted is only one of many pertinent factors in determining an
9 award of fees and costs. Based on the skills brought to bear in this case by the Firm and the results
10 obtained and in light of the accepted lodestar approach, the Firm submits that the compensation
11 requested herein is reasonable and appropriate.

12 **B. The Lodestar Award Should be Calculated by Multiplying a Reasonable Hourly Rate**
13 **by the Hours Expended.**

14 In determining the amount of allowable fees under 11 U.S.C. § 330 (a), courts are to be
15 guided by the same "general principles" as are to be applied in determining awards under the federal
16 fee-shifting statutes, with "some accommodation to the peculiarities of bankruptcy matters." *In re*
17 *Manoa Finance Co., Inc.*, 853 F.2d 687, 691 (9th Cir. 1988); *see Meronk v. Arter & Hadden, LLP*
18 *(In re Meronk)*, 249 B.R. 208, 213 (BAP 9th Cir. 2000) (reiterating that *Manoa Finance* is the
19 controlling authority and characterizing the factor test⁷ identified in *Johnson v. Georgia Highway*
20 *Express, Inc.* 488 F.2d 714 (5th Cir. 1974) and *Kerr v. Screen Extras Guild, Inc.* 526 F. 2d 67, 70
21 (9th Cir. 1975), *cert. denied*, 425 U.S. 951 (1976) as an "obsolete laundry list" now subsumed within
22 more refined analyses).

23 The United States Supreme Court has evaluated the lodestar approach and endorses its usage.
24 In *Hensley v. Eckerhart*, 461 U.S. 424 (1983), a civil rights case, the Court held that while the
25 *Johnson* factors might be considered in setting fees, the lodestar amount subsumed many of those

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27 ⁷ The original twelve Johnson/Kerr factors were: (1) time and labor required; (2) novelty and difficulty of the questions involved; (3)
28 skill requisite to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the
case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances;
(8) amount involved and results obtained; (9) experience, reputation, and ability of the attorneys; (10) the "undesirability" of the case;
(11) nature and length of the professional relationship with client; and (12) awards in similar cases.

factors. *Hensley* at 434, n. 9.⁸ The following year, another civil rights case, *Blum vs. Stenson*, 465 U.S. 886 (1984) provided the so-called lodestar calculation:

The initial estimate of a reasonable attorney's fee is properly calculated by multiplying the number of hours reasonably expended on the litigation times a reasonable hourly rate Adjustments to that fee then may be made as necessary in the particular case.

Blum at 888.

Then in 1986, the Supreme Court more explicitly indicated that the factors relevant to determining fees should be applied using the lodestar approach, rather than an ad hoc approach. While holding that the attorney's fee provision of the Clean Air Act, 42 U.S.C. § 7401 et seq., should be interpreted like that of the Civil Rights Act, the Court expressly rejected the ad hoc application of the factors set forth in *Johnson* and thus *Kerr*, stating that, "the lodestar figure includes most, if not all, of the relevant factors constituting a 'reasonable' attorney's fee" *Pennsylvania v. Del. Valley Citizens' Council for Clean Air*, 478 U.S. 546, 563-66 (1986); *See also Blanchard v. Bergeron*, 489 U.S. 87, 94 (1989) ("we have said repeatedly that the initial estimate of a reasonable attorney's fee is properly calculated by multiplying the number of hours reasonably expended on the litigation times a reasonable hourly rate.")

While the lodestar approach is the chief basis for determining fee awards under the federal fee-shifting statutes and Bankruptcy Code, some of the Johnson/Kerr factors, previously applied in an ad hoc fashion, can still apply in calculating the appropriate hourly rate to use under the lodestar approach. *Buckridge* at 202 ("a court is permitted to adjust the lodestar up or down using a multiplier based on the criteria listed in §330 and its consideration of the Kerr factors not subsumed within the initial calculations of the lodestar"); *Dang v. Cross*, 422 F.3d 800, 812 (9th Cir. 2005) (court may "adjust the lodestar amount after considering other factors that bear on the reasonableness of the fee"); *Unsecured Creditors' Comm. V. Puget Sound Plywood, Inc.*, 924 F.2d 955, 960 (9th Cir. 1991) ("Although *Manoa* suggests that starting with the lodestar is customary, it does not mandate such an

⁸ For discussion of the Johnson/Kerr subsumed factors: *See Morales v. City of San Rafael*, 96 F.3d 359, 364 n.9 (9th Cir. 1996) ("among the subsumed factors...are: (1) the novelty and complexity of the issues, (2) the special skill and experience of counsel, (3) the quality of representation, and (4) the results obtained"); *Davis v. City & County of San Francisco*, 976 F.2d 1536, 1549 (9th Cir. 1992), *vacated in part on other grounds*, 984 F.2d 345 (9th Cir. 1993) (Court extending *City of Burlington v. Dague*, 505 U.S. 557, 567 (1992) held the sixth factor "whether the fee is fixed or contingent, may not be considered in the lodestar calculation.").

1 approach in all cases...[f]ee shifting cases are persuasive, but due to the uniqueness of bankruptcy
2 proceedings, they are not controlling”).

3 Attached hereto as **Exhibits “C”** are copies of the Firm’s time reports and records kept in the
4 regular course of business reflecting the services rendered and the expenses incurred by the Firm
5 during the Interim Fee Period. The Firm’s time reports are initially handwritten or recorded via
6 computer by the attorney or paralegal performing the described services. The time reports are
7 organized on a daily basis. The Firm is sensitive to issues of “lumping,” and unless time was spent
8 in one time frame on a variety of different matters for a particular client, separate time entries are set
9 forth in the time reports. The Firm’s charges for its professional services are based upon the time,
10 nature, extent and value of such services and the cost of comparable services in the Southern
11 California region, other than in a case under the Bankruptcy Code.

12 As discussed above in detail, the Firm has achieved very good results in this case.

13 **XI.**

14 **CONCLUSION**

15 This is the Firm’s third and final Interim request for compensation. Neither the Firm, nor any
16 partners or associates of the Firm, has any agreement or any understanding of any kind or nature to
17 divide, pay over, or share any portion of the fees to be awarded the Firm with any other person or
18 attorney, except among partners and employees of the Firm.

19 The Firm believes that the services rendered for which compensation is sought in this
20 Application have been beneficial to the Estate, that the costs incurred have been necessary and
21 proper, and that the sums requested for the services rendered and the costs incurred are fair and
22 reasonable.

23 **WHEREFORE**, Pachulski Stang Ziehl & Jones LLP respectfully requests that this Court:
24 (1) allow on a final basis fees in the amount of \$1,066,906.00 and expenses in the amount of
25 \$51,414.17, for a total of \$1,118,320.17 allowed for the Employment Period; (2) allow on an interim
26 and final basis fees in the amount of \$386,790.50 and expenses in the amount of \$21,948.33, for a
27 total of \$408,738.83 allowed for the Third Interim Period; (3) approve, on a final basis, fees and
28 expenses previously awarded on an interim basis for the First Interim Period (e.g., fees of

1 \$207,219.50 and expenses of \$4,153.79) and for the Second Interim Period (e.g., fees of
2 \$472,896.00 and expenses of \$25,312.05); (4) authorize the Trustee to pay all outstanding allowed
3 fees and allowed expenses for the Employment Period as funds are or become available; and (5)
4 order such other and further relief as is appropriate.

5 Dated: June 11, 2018

PACHULSKI STANG ZIEHL & JONES LLP

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7 By /s/ Linda F. Cantor
Linda F. Cantor (CA Bar No. 153762)
8 Attorneys for the Chapter 7 Trustee
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DECLARATION OF LINDA F. CANTOR

I, Linda F. Cantor, declare as follows:

1. I am an attorney at law duly authorized to practice in the State of California and before this Court. I am a partner of the law firm of Pachulski Stang Ziehl & Jones LLP, general bankruptcy counsel for the Chapter 7 Trustee.

2. I have personal knowledge of the facts set forth in the foregoing Application and, if called upon as a witness, I could and would competently testify as to all of the matters stated therein.

3. I have personally reviewed the information contained in the Application, and believe its contents to be true and correct to the best of my knowledge, information and belief.

4. The Firm is not charging the Chapter 7 Trustee for outgoing faxes. The Firm's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. The Firm summarizes each client's photocopying charges on a daily basis. Whenever feasible, the Firm sends large copying projects to an outside copy service that charges a reduced rate for photocopying.

5. Regarding providers of on-line legal research (*e.g.*, LEXIS and WESTLAW), the Firm charges the standard usage rates these providers charge for computerized legal research. Any volume discount received by the Firm is passed on to the client.

6. The Firm does not charge for local or long distance calls placed by attorneys from their offices. The Firm only bills its clients for the actual costs charged the Firm by teleconferencing services in the event that a multiple party teleconference is initiated through the Firm.

7. The Firm believes its rates are market rates for such services. In addition, the Firm believes that its charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

8. I have personally reviewed the bills in this matter, and the bills represent true and correct charges to the best of my knowledge, information and belief.

9. Local Bankruptcy Rule 2016-1(a) (1) (K) Compliance -- I have reviewed Local Bankruptcy Rule 2016-1 and the Application complies with Local Bankruptcy Rule 2016-1.

1 I declare under penalty of perjury under the laws of the State of California and the United
2 States of America that the foregoing is true and correct.

3 Executed this 11th day of June, 2018 at Los Angeles, California.

4 /s/Linda F. Cantor

5 Linda F. Cantor

EXHIBIT A

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SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

I. SERVICES

<u>Attorney / Paralegal* / Clerk**</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
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November 1, 2016 - May 31, 2018

ASSET ANALYSIS

Pomerantz, Jason S.	750	1.50 \$	1,125.00
Pomerantz, Jason S.	725	3.00 \$	2,175.00
Cantor, Linda F.	975	0.20 \$	195.00
Cantor, Linda F.	950	10.30 \$	9,785.00
Cantor, Linda F.	925	3.60 \$	3,330.00
SUB TOTAL		18.60 \$	16,610.00

BANKRUPTCY LITIGATION

Cantor, Linda F.	975	0.40 \$	390.00
Cantor, Linda F.	950	29.90 \$	28,405.00
Cantor, Linda F.	925	0.70 \$	647.50
Hunter, James K.T.	925	0.70 \$	647.50
Hunter, James K.T.	895	201.60 \$	180,432.00
Hunter, James K.T.	875	9.20 \$	8,050.00
Kim, Jonathan	750	2.90 \$	2,175.00
Nolan, Jeffrey P.	295	0.20 \$	145.00
SUB TOTAL		245.60 \$	220,892.00

CASE ADMINISTRATION

Cantor, Linda F.	975	1.30 \$	1,267.50
Cantor, Linda F.	950	14.50 \$	13,775.00
Cantor, Linda F.	925	0.10 \$	92.50
Hunter, James K.T.	895	0.10 \$	89.50
Pomerantz, Jason S.	750	1.40 \$	1,050.00
Dassa, Beth D	350	1.60 \$	560.00
SUB TOTAL		19.00 \$	16,834.50

CLAIMS ADMINISTRATION/OBJECTIONS

Cantor, Linda F.	975	5.90 \$	5,752.50
Cantor, Linda F.	950	12.60 \$	11,970.00
Cantor, Linda F.	925	0.30 \$	277.50
Dassa, Beth D	350	0.50 \$	175.00
SUB TOTAL		19.30 \$	18,175.00

Main Document Page 34 of 230
SUMMARY OF SERVICE AND EXPENSES OFPACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.**COMPENSATION OF PROFESSIONALS**

Cantor, Linda F.	975	0.40	\$	390.00
Cantor, Linda F.	950	0.20	\$	190.00
Cantor, Linda F.	925	18.80	\$	17,390.00
Pomerantz, Jason S.	725	3.70	\$	2,682.50
Dassa, Beth D.	375	7.40	\$	2,775.00
Dassa, Beth D.	325	22.60	\$	7,345.00
SUB TOTAL		53.10	\$	30,772.50

COMPENSATION OF PROFESSIONALS/OTHER

Cantor, Linda F.	950	1.20	\$	1,140.00
Dassa, Beth D.	350	0.20	\$	70.00
Dassa, Beth D.	325	4.70	\$	1,527.50
SUB TOTAL		6.10	\$	2,737.50

RETENTION OF PROFESSIONALS/OTHERS

Cantor, Linda F.	950	0.30	\$	285.00
Cantor, Linda F.	925	1.90	\$	1,757.50
Dassa, Beth D.	350	1.10	\$	385.00
Dassa, Beth D.	325	7.40	\$	2,405.00
SUB TOTAL		10.70	\$	4,832.50

AVOIDANCE ACTIONS

Hunter, James K.T.	895	6.20	\$	5,549.00
SUB TOTAL		6.20	\$	5,549.00

ASSET DISPOSITION

Cantor, Linda F.	975	6.60	\$	6,435.00
Cantor, Linda F.	950	47.50	\$	45,125.00
Mackle, Cia H.	575	8.60	\$	4,945.00
Dassa, Beth D.	375	3.10	\$	1,162.50
Dassa, Beth D.	350	0.50	\$	175.00
SUB TOTAL		66.30	\$	57,842.50

LITIGATION

Cantor, Linda F.	975	0.20	\$	195.00
Cantor, Linda F.	950	12.50	\$	11,875.00
SUB TOTAL		12.70	\$	12,070.00

Main Document Page 35 of 230
SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

EXECUTORY CONTRACTS

Cantor, Linda F.	950	0.50	\$	475.00
SUB TOTAL		0.50	\$	475.00
TOTAL HOURS		458.10		
TOTAL SERVICES			\$	386,790.50

II. EXPENSES

Federal Express	\$	332.64
Lexis/Nexis	\$	1,178.40
Pacer - Court Research	\$	517.00
Postage	\$	1,353.56
Reproduction Expense	\$	3,622.40
Reproduction/Scan Copy	\$	890.10
Legal Vision/Attorney Messenger Service	\$	1,431.98
Outside Services	\$	5,745.41
Attorney Service	\$	3,795.00
Conference Call	\$	17.64
Filing Fee	\$	7.50
Courtlink	\$	3.75
Transcripts	\$	589.95
Outside Reproduction Expense	\$	2,428.00
Travel Expense	\$	35.00
TOTAL EXPENSES		\$ 21,948.33
TOTAL SERVICES AND EXPENSES		\$ 408,738.83

In re
The Tulving Co., Inc.
Debtor

CURRENT APPLICATION	
Fees Requested	386,790.50
Expenses Requested	21,948.33

CHAPTER 7
Case No. 14-11492
Counsel for R. Todd Neilson, Chapter 7 Trustee

FEE APPLICATION November 1, 2016 - May 31, 2018

ATTORNEYS

	Year Admitted	Rate	Current Hours Billed	Total for Application
Cantor, Linda F.	1991	975.00	15.00	\$ 14,625.00
Cantor, Linda F.	1991	950.00	129.50	\$ 123,025.00
Cantor, Linda F.	1991	925.00	25.40	\$ 23,495.00
Hunter, James K.T.	1976	925.00	0.70	\$ 647.50
Hunter, James K.T.	1976	895.00	207.90	\$ 186,070.50
Hunter, James K.T.	1976	875.00	9.20	\$ 8,050.00
Pomerantz, Jason S.	1991	750.00	2.90	\$ 2,175.00
Pomerantz, Jason S.	1991	725.00	6.70	\$ 4,857.50
Kim, Jonathan J.	1995	750.00	2.90	\$ 2,175.00
Nolan, Jeffrey P.	1992	725.00	0.20	\$ 145.00
Mackle, Cia H	2006	575.00	8.60	\$ 4,945.00

PARAPROFESSIONALS*/CLERK**

	Year Admitted	Rate	Current Hours Billed	Total for Application
Dassa, Beth D.	N/A	375	10.50	3,937.50
Dassa, Beth D.	N/A	350	3.90	1,365.00
Dassa, Beth D.	N/A	325	34.70	11,277.50

TOTAL HOURS	458.10
TOTAL FEES REQUESTED	\$ 386,790.50
BLENDED HOURLY RATE INCLUDING PARAPROFESSIONALS	722.85
BLENDED HOURLY RATE EXCLUDING PARAPROFESSIONALS	824.54

MONTHLY SUMMARY OF SERVICE OF
MAINTENANCE DOCUMENT Page 37 of 230
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

2016	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Asset Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,362.50	\$ 3,142.50	\$ 5,505.00
Bankruptcy Litigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,185.00	\$ 5,512.50	\$ 8,697.50
Case Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92.50	\$ 92.50
Claims Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.50	\$ 277.50
Compensation of Professionals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,237.50	\$ 5,180.00	\$ 27,417.50
Compensation Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552.50	\$ 975.00	\$ 1,527.50
Retention of Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,697.50	\$ 1,465.00	\$ 4,162.50
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,035.00	\$ 16,645.00	\$ 47,680.00
2017	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Asset Analysis	\$ 2,065.00	\$ 3,870.00	\$ 3,420.00	\$ 760.00	\$ 285.00	\$ 510.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,910.00
Asset Disposition	\$ -	\$ -	\$ -	\$ 760.00	\$ 17,755.00	\$ 4,465.00	\$ 8,740.00	\$ 855.00	\$ 3,800.00	\$ 4,370.00	\$ 4,085.00	\$ 5,415.00	\$ 50,245.00
Avoidance Actions	\$ 3,311.50	\$ -	\$ 2,237.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,549.00
Bankruptcy Litigation	\$ 21,591.50	\$ 29,356.00	\$ 18,258.00	\$ 31,062.00	\$ 8,681.50	\$ 20,806.50	\$ 1,280.50	\$ 11,628.00	\$ 3,244.00	\$ 19,177.50	\$ 35,227.50	\$ 10,844.00	\$ 211,157.00
Case Administration	\$ 1,545.00	\$ 3,859.50	\$ -	\$ -	\$ -	\$ 5,320.00	\$ 2,185.00	\$ -	\$ 2,565.00	\$ -	\$ -	\$ -	\$ 15,474.50
Claims Administration	\$ -	\$ 175.00	\$ 665.00	\$ 1,330.00	\$ 4,180.00	\$ 2,945.00	\$ 1,425.00	\$ 285.00	\$ 1,140.00	\$ -	\$ -	\$ -	\$ 12,145.00
Compensation of Professionals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190.00
Compensation Professionals/Others	\$ 70.00	\$ -	\$ -	\$ -	\$ 950.00	\$ 190.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210.00
Executory Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475.00
Litigation - Non Bankruptcy	\$ -	\$ -	\$ -	\$ -	\$ 4,370.00	\$ -	\$ 190.00	\$ 1,710.00	\$ -	\$ 3,515.00	\$ 1,995.00	\$ 95.00	\$ 11,875.00
Retention of Professionals/Others	\$ 670.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670.00
TOTALS	\$ 29,253.00	\$ 37,260.50	\$ 24,580.50	\$ 33,912.00	\$ 36,221.50	\$ 34,901.50	\$ 13,820.50	\$ 14,478.00	\$ 10,749.00	\$ 27,062.50	\$ 41,307.50	\$ 16,354.00	\$ 319,900.50
2018	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Asset Analysis	\$ 195.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195.00
Asset Disposition	\$ 2,047.50	\$ 1,462.50	\$ 1,830.00	\$ 1,477.50	\$ 780.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,597.50
Bankruptcy Litigation	\$ 1,037.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037.50
Case Administration	\$ 195.00	\$ 1,072.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267.50
Claims Administration	\$ 2,145.00	\$ 3,120.00	\$ -	\$ 487.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,752.50
Compensation of Professionals	\$ 195.00	\$ 75.00	\$ 600.00	\$ -	\$ 2,295.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,165.00
Compensation Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Litigation	\$ -	\$ 195.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195.00
TOTALS	\$ 5,815.00	\$ 5,925.00	\$ 2,430.00	\$ 1,965.00	\$ 3,075.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,210.00
GRAND TOTAL													\$386,790.50

MONTHLY SUMMARY OF EXPENSES OF
Main Document Page 38 of 230
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

2016	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Federal Express	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.46	\$ 18.34	\$ 26.80
Lexis Nexis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834.00	\$ -	\$ 834.00
Pacer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126.30	\$ 75.20	\$ 201.50
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92.80	\$ 17.98	\$ 110.78
Reproduction Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 844.80	\$ 97.20	\$ 942.00
Reproduction - Scan/Copy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.00	\$ 19.90	\$ 174.90
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,061.36	\$ 228.62	\$ 2,289.98
2017	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Federal Express	\$ 17.36	\$ -	\$ 8.79	\$ -	\$ 34.76	\$ 53.23	\$ 25.98	\$ 17.52	\$ 9.00	\$ 39.35	\$ 26.46	\$ 26.65	\$ 259.10
Lexis Nexis	\$ -	\$ -	\$ -	\$ -	\$ 80.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88.29	\$ 176.01	\$ 344.40
Pacer	\$ 39.20	\$ 7.20	\$ 18.30	\$ 4.20	\$ 20.20	\$ 70.60	\$ 19.40	\$ 19.80	\$ 39.50	\$ 20.70	\$ 3.10	\$ 9.80	\$ 272.00
Postage	\$ -	\$ 9.23	\$ 13.45	\$ 2.45	\$ 26.53	\$ 917.83	\$ 25.09	\$ 61.60	\$ 17.42	\$ 9.84	\$ 79.02	\$ 19.43	\$ 1,181.89
Reproduction Expense	\$ -	\$ 34.60	\$ 81.60	\$ 8.00	\$ 167.80	\$ 671.20	\$ 609.60	\$ 281.60	\$ 67.80	\$ 57.00	\$ 380.60	\$ 101.40	\$ 2,461.20
Reproduction - Scan/Copy	\$ 18.10	\$ 69.10	\$ 43.80	\$ 30.80	\$ 258.20	\$ 158.60	\$ 50.30	\$ 7.30	\$ 5.90	\$ 6.60	\$ 8.00	\$ 15.30	\$ 672.00
Legal Vision	\$ 88.65	\$ -	\$ -	\$ -	\$ -	\$ 360.00	\$ 653.33	\$ 150.00	\$ 180.00	\$ -	\$ -	\$ -	\$ 1,431.98
Outside Services	\$ 1,123.25	\$ -	\$ -	\$ -	\$ 2,523.98	\$ 658.18	\$ -	\$ -	\$ -	\$ -	\$ 1,440.00	\$ -	\$ 5,745.41
Attorney Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,795.00	\$ -	\$ -	\$ 3,795.00
Conference Call	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.46	\$ -	\$ -	\$ -	\$ 4.46
Filing Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.50	\$ -	\$ -	\$ 7.50
Courtlink	\$ -	\$ -	\$ 0.47	\$ -	\$ 3.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.75
Transcripts	\$ -	\$ -	\$ 589.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589.95
Outside Reproduction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,308.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,428.00
Travel Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.50	\$ -	\$ -	\$ 7.50	\$ -	\$ 35.00
Totals	\$ 1,286.56	\$ 120.13	\$ 756.36	\$ 45.45	\$ 3,114.85	\$ 5,197.64	#####	\$ 565.32	\$ 324.08	\$ 3,935.99	\$ 2,032.97	\$ 348.59	\$ 19,231.64
2018	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Federal Express	\$ 27.90				\$ 18.84								\$ 46.74
Pacer (Court Research)	\$ 12.70			\$ 30.80									\$ 43.50
Postage	\$ 33.78	\$ 5.13			\$ 21.98								\$ 60.89
Reproduction Expense	\$ 108.40				\$ 110.80								\$ 219.20
Reproduction - Scan Copy	\$ 9.00	\$ 4.90	\$ 2.40	\$ 3.20	\$ 23.70								\$ 43.20
Conference Call	\$ -	\$ 7.84	\$ 5.34										\$ 13.18
Totals	\$ 191.78	\$ 17.87	\$ 7.74	\$ 34.00	\$ 175.32								\$ 426.71
GRAND TOTAL EXPENSES													\$ 21,948.33

EXHIBIT B



10100 Santa Monica Blvd.
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Linda F. Cantor

Tel: 310.277.6910 | lcantor@pszjlaw.com

EDUCATION

University of Michigan (A.B.,
with high distinction, 1979)

University of Michigan (M.S.
W. 1982)

University of Michigan (J.D.,
cum laude, 1987)

BAR AND COURT ADMISSIONS

1988, Illinois

1991, California

Ms. Cantor's practice focuses on representing companies and creditor representatives in financial restructurings and bankruptcy reorganizations. Ms. Cantor has substantial experience representing debtors, trustees, secured creditors and official creditors' committees in chapter 11 bankruptcy cases. She is a graduate of the University of Michigan, where she later received her J.D. She holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability, and was listed among the Top Women Attorneys in Southern California for Bankruptcy by Super Lawyers. She was also listed in the 2018 edition of *Best Lawyers in America*. Ms. Cantor, a member of the firm since 1990, is admitted to practice in Illinois and California, and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors in American Suzuki Motor Corporation, Woodside Homes (formerly one of the nation's largest privately owned homebuilders), OwnIt Mortgage Solutions (formerly a major national subprime lender and loan originator), Prime Measurement Products, Whitehouse Hotels (developer of the Ritz Carlton Hotel and related developments in New Orleans, Louisiana), Breed Technologies (manufacturer of crash sensors and airbag systems), American Rice, Focal Communications, Gateway Educational Products (developer of "Hooked on Phonics"), Imperial Aluminum; Vulcan Metal Products, Dana Corporation, Ocean Park Hotels, Arlie & Company

Chapter 11 trustees in New Val Ford dba Magic Ford (formerly the nation's 5th largest Ford dealership), 21st Century Film Corporation, NSB Film Corporation, Georges Marciano; The Tulving Company

Court-appointed receiver in Mazda and Kia Superstores



Creditors' committees in Loews Cineplex Entertainment, B.U.M. International, The Boston Stores, Madison Associates (formerly Pannell Kerr Foster), C&R Clothiers

Programs and Lectures

ABI Winter Leadership Conference (issues arising in hotel bankruptcy cases);

ABI Southwest Bankruptcy Conference (post-confirmation/jurisdiction);

California Bankruptcy Forum (ethics matters)

Publications

"The Impact of Bankruptcy on Entertainment License Agreements: Protecting the Rights of Debtor Licensees," 19 *California Bankruptcy Journal* 225 (1991)



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James K.T. Hunter

Tel: 310.277.6910 | jhunter@pszjlaw.com

EDUCATION

New College, University of
South Florida (B.A. 1973)

Harvard University Law
School (J.D., *cum laude*,
1976)

BAR AND COURT ADMISSIONS

1976, California

Mr. Hunter specializes in business and commercial litigation, including bankruptcy litigation. He also has extensive experience in state and federal court appeals. He is a graduate of New College in Sarasota, Florida, and received his J.D. from Harvard Law School. Mr. Hunter is admitted to practice in California and is a resident in our Los Angeles office.

Representations

Woodside Group; Pacific Energy Resources; Lehman SunCal; Fleming Companies; Adamson Apparel; Fremont General; Inacom Communications



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Jason S. Pomerantz

Tel: 310.277.6910 | jspomerantz@pszjlaw.com

EDUCATION

University of California at
Los Angeles (B.A. 1988;
Dean's List and Departmental
Honors)

Loyola Law School, Los
Angeles (J.D. 1991; Loyola
Entertainment Law Journal;
Scott Moot Court Honors;
Dean's Service Award
Winner)

BAR AND COURT ADMISSIONS

1991, California

CLERKSHIPS

Law clerk, Judge David N.
Naugle (Bankr. C.D. Cal.)

Extern to the Honorable
Arthur L. Alarcon, United
States Court of Appeals,
Ninth Circuit (1989)

Mr. Pomerantz has substantial experience representing debtors, unsecured creditors, secured creditors, trustees, and creditors' committees in chapter 11 reorganization cases, chapter 7 cases, and in related litigation in both state and federal court. Mr. Pomerantz also has an active creditors' committee practice, having represented the creditors' committees in Glazed Investments (Krispy Kreme), Commissary Operations, Tom's Foods, Empire Beef and Souper Salad. Mr. Pomerantz's practice is generally focused on middle-market companies with annual revenues ranging from \$25 - \$300 million.

Since 1998, Mr. Pomerantz has mediated cases for the United States Bankruptcy Court in the Los Angeles Division and throughout the Central District through the Bankruptcy Mediation Program. He completed Advanced Mediation Training at the Straus Institute for Dispute Resolution at the Pepperdine University School of Law. In late 2014, the United States Bankruptcy Court (Central District) recognized Mr. Pomerantz for settling "the most number of mediation conferences in the Los Angeles Division and the Central District, and (being) the most chosen mediator in the Los Angeles Division as well as the Central District" during the 2013-2014 term.

Mr. Pomerantz frequently speaks and writes for various national credit and restructuring associations, including Credit Research Foundation, National Food Service Distributors, the Association of Insolvency & Restructuring Advisors (AIRA), the National Association of Professional Employer Organizations, and the National RV & Manufactured Housing Group. Mr. Pomerantz is a graduate of UCLA and received his J.D. from Loyola Law School in Los Angeles. He has been named a Southern California "Super Lawyer" from 2016-2018, an honor bestowed on only 5% of attorneys in the Southern California region. In 2018, he was selected for inclusion in *The Best Lawyers in America*. Mr. Pomerantz is admitted to practice in California, and is a resident in our Los Angeles office.



Representations

Chapter 7 and chapter 11 trustees

Creditors' committees: BCBG Max Azria; Circuit City; Tom's Foods; Glazed Investments (Krispy Kreme); Empire Beef; Haggen Holdings LLC; International Shipholding Corporation; Wet Seal; Groeb Farms; Souper Salad; Commissary Operations; Leading Edge; Univita

Postconfirmation matters in Woodside Homes; Ownit Mortgage Solutions; Foss Manufacturing; General Cinemas; Plainwell; Drake Acquisition (Foster & Gallagher), Key3 Media; Country Home Bakers; Murray Inc.; Organized Living; Bugle Boy Industries

Professional Affiliations

Credit Research Foundation, National Association of Credit Management (NACM)(Foodservice Group, Nursing Home Group, Transportation Revenue Management Group), Credit Managers Ass'n (CMA)

Mediator, United States Bankruptcy Court, Central District of California - Certified mediator with expertise in both facilitative and evaluative mediation of complex disputes.

Programs and Lectures

The Future of Retail: How Rapid Changes in the Retail Economy Are Affecting Creditor Strategies (2017)

Recognizing a Fraudulent Transfer or a Breach of Fiduciary Duty and Recovering Your Money (2017)

Current Insolvency Issues for Finance and Credit Professionals (2016)

Best Practices for Avoiding Preference Suits (2016)

Effective Mediation, Preparation, Styles, and Mediators: Getting to 9019 (2014)

Strategies for Working With Your Customer in Chapter 11 (2009)

Turning Lemons into Lemonade: Asking Difficult Client Questions Without Losing the Sale (2000)

Financial Due Diligence: Effectively Evaluating Prospective Clients and Monitoring Existing Clients (2000)

Demystifying Client Bankruptcy and Its Effect on PEOs (1999)

Publications

"Some Revisions to the Bankruptcy Code Offer PEOs Leverage in the Bankruptcy Process," *PEO Insider* (Nov. 2005)

PACHULSKI

STANG

 ZIEHL
JONES

"Bankruptcy Notices: Not Just Junk Mail," *PEO Insider* (2000)

"Keeping the Lid on Pandora's Box: Terminate the Client Service Agreement Before the Client Files Bankruptcy," *PEO Insider* (2000)

"Have Courts Intruded on First Amendment Guarantees in Their Zeal to Ensure That Crime Does Not Pay?," *Loyola Entertainment Law Journal* (1991)



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Jeffrey L. Kandel

Tel: 310.277.6910 | jkandel@pszjlaw.com

EDUCATION

University of California, Los Angeles (B.A., summa cum laude, 1981).

University of California, Los Angeles (J.D., 1984).

Order of the Coif.

BAR AND COURT ADMISSIONS

California, 1984.

CLERKSHIPS

Judicial Extern, Harry Pregerson (9th Cir. 1982).

Mr. Kandel has represented debtors and creditors' committees throughout Southern and Central California, both in chapter 11 proceedings and in out-of-court workouts. Between 1993 and 2009, he specialized at Feld Winters Financial in the investment of bond proceeds for municipalities, schools, and hospitals and in arranging derivative products in connection with tax-exempt bond issues. He remains CEO of Feld Winters Financial where, among other things, he assists clients in assessing and addressing issues arising as a result of the bankruptcy of the various Lehman Brothers entities. He is a graduate of UCLA School of Law, where he worked on the *UCLA Law Review* and was a member of the Order of the Coif. Mr. Kandel is admitted to practice in California, and is resident in our Los Angeles office.



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13th Floor
Los Angeles, CA 90067-4003

Jeffrey P. Nolan

Tel: 310.277.6910 | jnolan@pszjlaw.com

EDUCATION

Providence College (B.A.
1986)

McGeorge School of Law,
University of the Pacific (J.D.
1991)

BAR AND COURT ADMISSIONS

1992, California

Mr. Nolan has substantial experience litigating tort, contract, and business disputes. He has successfully litigated numerous jury trials in state and federal courts as well as federal appeals before the Sixth and Ninth Circuit Courts of Appeal.

Mr. Nolan also has substantial experience representing unsecured creditors, trustees, and creditors' committees in chapter 11 and chapter 7 cases. He has prosecuted litigation to recover debtor assets in district courts and bankruptcy courts throughout the country, including prosecuting breach of fiduciary duty and tort claims as well as fraudulent transfer and other avoidance actions.

Mr. Nolan has defended numerous corporations and individuals in avoidance claims and business disputes in state and federal court, including Holiday Inn, Paxton Automotive Industries, Lippert Components and Tyson Foods.

Mr. Nolan was named to the 2018 edition of *U.S. News & World's Report's* "Best Lawyers in America" in the practice area of Bankruptcy Litigation, and was previously selected to Thomson Reuters's "Super Lawyer Rising Stars." He is admitted to practice in California, and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors: Murray, Inc., AmeriServe Food Distribution, Inacom Corporation

Creditors' committees: Circuit City, Federation Employment and Guidance Service

Postconfirmation matters: Bugle Boy Industries, Foss Manufacturing, National R.V., Fleetwood Enterprises, Future Media Productions, Le-Nature's, Residential Capital, Wet Seal

Jeffrey P. Nolan (Cont.)

PACHULSKI

STANG

 ZIEHL
JONES

Professional Affiliations

Settlement officer, Los Angeles County



Cia H. Mackle

cmackle@pszjlaw.com

EDUCATION

Duke University (A.B. 2003).

University of Southern
California (J.D. 2006).

BAR AND COURT ADMISSIONS

2006, Florida.

Ms. Mackle's practice has focused on a broad range of domestic and international business reorganization and restructuring matters, including the representation of debtors in possession, chapter 11 trustees, creditors' committees, and institutional creditors acting in various capacities. Ms. Mackle has also been involved in various bankruptcy litigation matters. She is a graduate of Duke University and received her J.D. from University of Southern California where she was a member of the *Southern California Law Review*. Ms. Mackle is admitted to practice in Florida.

Representations

Chapter 11 trustee in Estate Financial

EXHIBIT C

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

November 30, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 116247

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 11/30/2016

FEES	\$31,035.00
EXPENSES	\$2,061.36
TOTAL CURRENT CHARGES	<u>\$33,096.36</u>

Pachulski Stang Ziehl & Jones LLP
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	2.90	\$2,362.50
BL	Bankruptcy Litigation [L430]	3.60	\$3,185.00
CP	Compensation Prof. [B160]	38.70	\$22,237.50
CPO	Comp. of Prof./Others	1.70	\$552.50
RPO	Ret. of Prof./Other	5.90	\$2,697.50
		<u>52.80</u>	<u>\$31,035.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	28.90	\$9,392.50
JKH	Hunter, James K. T.	Counsel	875.00	2.90	\$2,537.50
JSP	Pomerantz, Jason S.	Counsel	725.00	1.60	\$1,160.00
LFC	Cantor, Linda F.	Partner	925.00	19.40	\$17,945.00
				<u>52.80</u>	<u>\$31,035.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.46
Lexis/Nexis- Legal Research [E	\$834.00
Pacer - Court Research	\$126.30
Postage [E108]	\$92.80
Reproduction Expense [E101]	\$844.80

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$155.00
	<hr/>
	\$2,061.36

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
11/10/2016	LFC	AA	Review and analysis regarding On the Rocks collection matters and proposal by CAB to act as collection agent.	0.40	925.00	\$370.00
11/10/2016	LFC	AA	E-mail memos regarding CAB retention (.2)(.2)	0.40	925.00	\$370.00
11/16/2016	LFC	AA	E-mail memo to Vartien regarding outstanding document request.	0.10	925.00	\$92.50
11/17/2016	LFC	AA	E-mail correspondence with CAB collection firm and Jason S Pomerantz regarding negotiation of On the Rocks collection agreement (.2)(.1)(.1).	0.40	925.00	\$370.00
11/17/2016	JSP	AA	Confer with B. Mitteldorf and W. Kosmala regarding pursuit of collection of On The Rocks judgment	0.80	725.00	\$580.00
11/18/2016	JSP	AA	Analysis regarding contingency fee terms based on conversations with B. Mitteldorf	0.80	725.00	\$580.00
				2.90		\$2,362.50

Bankruptcy Litigation [L430]

11/02/2016	JKH	BL	Telephone call from, email to, Friedman regarding discovery extension request.	0.10	875.00	\$87.50
11/15/2016	JKH	BL	Review of Gugasian responses to discovery request, production of documents and emails Kosmala, Friedman regarding same.	2.30	875.00	\$2,012.50
11/15/2016	LFC	BL	Review discovery responses in Gugasian litigation cases.	0.40	925.00	\$370.00
11/16/2016	JKH	BL	Emails from, to Friedman regarding handwriting of agreement.	0.10	875.00	\$87.50
11/17/2016	JKH	BL	Review Gibbons email regarding Gugasian claims and office conference with Linda F. Cantor regarding same.	0.40	875.00	\$350.00
11/17/2016	LFC	BL	Review e-mail correspondence regarding Gugasian litigation matters.	0.30	925.00	\$277.50
				3.60		\$3,185.00

Compensation Prof. [B160]

11/01/2016	LFC	CP	Review fee application matters.	0.20	925.00	\$185.00
11/01/2016	LFC	CP	Review invoices and prepare for second interim fee application.	1.40	925.00	\$1,295.00
11/01/2016	BDD	CP	Begin working on ch. 7 2nd interim fee application; emails to L. Cantor re esame	1.10	325.00	\$357.50
11/01/2016	BDD	CP	Email to V. Arias re payments received	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/03/2016	BDD	CP	Continue working on PSZJ 2nd interim fee application; conference with L. Cantor re same	1.10	325.00	\$357.50
11/07/2016	BDD	CP	Continue working on 2nd interim fee application; conferences with L. Cantor re same	1.20	325.00	\$390.00
11/09/2016	LFC	CP	Tulving Review fee application matters.	0.30	925.00	\$277.50
11/11/2016	LFC	CP	Review Tulving Fee Application draft.	0.60	925.00	\$555.00
11/14/2016	BDD	CP	Conference with L. Cantor re PSZJ fee application; review/analyze bills re same	1.30	325.00	\$422.50
11/14/2016	BDD	CP	Confer with accounting re bills/receivables in preparation for PSZJ interim fee application	0.20	325.00	\$65.00
11/14/2016	BDD	CP	Email to L. Cantor re PSZJ 2nd interim fee application	0.10	325.00	\$32.50
11/14/2016	BDD	CP	Email to M. Kulick re PSZJ 2nd interim fee application	0.10	325.00	\$32.50
11/14/2016	BDD	CP	Work on PSZJ 2nd interim fee application	1.30	325.00	\$422.50
11/15/2016	BDD	CP	Email to L. Cantor re July pre-bill	0.10	325.00	\$32.50
11/15/2016	BDD	CP	Conference with accounting re July -Oct 2016 bills; email to L. Gardiazabal re same	0.20	325.00	\$65.00
11/15/2016	BDD	CP	Continue working on PSZJ 2nd interim fee application	1.50	325.00	\$487.50
11/15/2016	BDD	CP	Review all time/fees incurred related to the liquidation of seized assets; email to L. Cantor re same	1.10	325.00	\$357.50
11/15/2016	BDD	CP	Email to M. Kulick re Exhibit B to fee application	0.10	325.00	\$32.50
11/16/2016	BDD	CP	Work on exhibits to 2nd interim fee application including fee charts	5.20	325.00	\$1,690.00
11/17/2016	LFC	CP	Review and provide comments on notice of interim fee applications.	0.20	925.00	\$185.00
11/17/2016	LFC	CP	Review all invoices and prior applications and work on draft fee application.	3.50	925.00	\$3,237.50
11/17/2016	LFC	CP	Continue to work on second interim fee application.	3.20	925.00	\$2,960.00
11/17/2016	BDD	CP	Finalize exhibits to 2nd interim fee application; continue working on 2nd interim fee application; calls with/emails to L. Cantor re fee application	1.80	325.00	\$585.00
11/17/2016	BDD	CP	Email to M. Kulick re Exhibit C to PSZJ interim fee application	0.10	325.00	\$32.50
11/17/2016	BDD	CP	Email to M. Kulick re Exhibit A to PSZJ interim fee application	0.10	325.00	\$32.50
11/17/2016	BDD	CP	Preparation of notice of interim fee application; email to/conf with L. Cantor re same	0.40	325.00	\$130.00
11/17/2016	BDD	CP	Email to L. Cantor re Tulving bills for fee application	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/18/2016	LFC	CP	Further review and revise Second Interim Fee Application.	2.60	925.00	\$2,405.00
11/18/2016	LFC	CP	Review Fee Application exhibits.	0.40	925.00	\$370.00
11/18/2016	LFC	CP	Work on fee application descriptions with Beth Dassa.	0.50	925.00	\$462.50
11/19/2016	LFC	CP	Review and work on fee application.	0.60	925.00	\$555.00
11/20/2016	BDD	CP	Continue working on/finalizing interim fee application; emails to L. Cantor re same	3.00	325.00	\$975.00
11/20/2016	BDD	CP	Email to L. Cantor re hearing on prior fee applications	0.10	325.00	\$32.50
11/21/2016	LFC	CP	Review revised fee application.	0.70	925.00	\$647.50
11/21/2016	LFC	CP	Final review and comments regarding fee application.	0.60	925.00	\$555.00
11/21/2016	LFC	CP	Prepare declarations and exhibits for fee application.	0.50	925.00	\$462.50
11/21/2016	LFC	CP	Review BRG application.	0.20	925.00	\$185.00
11/21/2016	BDD	CP	Further revisions to PSZJ interim fee application per L. Cantor comments; coordinate filing/serving fee application and notice re same	1.20	325.00	\$390.00
11/21/2016	BDD	CP	Email to L. Cantor re PSZJ finalized fee application	0.10	325.00	\$32.50
11/21/2016	BDD	CP	Email to M. Kulick re fee app exhibits	0.10	325.00	\$32.50
11/21/2016	BDD	CP	Email to L. Cantor re T. Neilson dec ISO 2nd interim fee application	0.10	325.00	\$32.50
11/21/2016	BDD	CP	Email to M. Kulick re PSZJ finalized 2nd interim fee application	0.10	325.00	\$32.50
11/21/2016	BDD	CP	Conference with L. Cantor re service of 2nd interim fee app; email to M. Kulick re same	0.20	325.00	\$65.00
11/21/2016	BDD	CP	Preparation of cover sheet re Dec of T. Neilson ISO 2nd interim fee application; email to L. Cantor re same	0.20	325.00	\$65.00
11/21/2016	BDD	CP	Email to M. Kulick re Decl of T. Neilson ISO PSZJ 2nd interim fee application	0.10	325.00	\$32.50
11/21/2016	BDD	CP	Email to L. Cantor re service list	0.10	325.00	\$32.50
11/28/2016	BDD	CP	Email to L. Cantor re Decl of W. Kosmala in support of interim fee applications	0.10	325.00	\$32.50
11/29/2016	LFC	CP	Review and revise declaration regarding fee applications.	0.40	925.00	\$370.00
11/29/2016	LFC	CP	Review and draft correspondence regarding fee applications.	0.20	925.00	\$185.00
				<u>38.70</u>		<u>\$22,237.50</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Comp. of Prof./Others						
11/09/2016	BDD	CPO	Email to N. Troszak re hearing on interim fee applicatons	0.10	325.00	\$32.50
11/17/2016	BDD	CPO	Email to N. Troszak re notice of interim fee applications	0.10	325.00	\$32.50
11/21/2016	BDD	CPO	Email to N. Troszak re BRG interim fee application	0.10	325.00	\$32.50
11/21/2016	BDD	CPO	Revisions to Notice of Interim Fee Applications; email to M. Kulick re same	0.30	325.00	\$97.50
11/29/2016	BDD	CPO	Preparation of Decl. of W. Kosmala ISO 2nd interim fee apps of PSZJ and BRG; emails to/calls with L. Cantor re same	0.50	325.00	\$162.50
11/29/2016	BDD	CPO	Email to N. Troszak re Decl of W. Kosmala ISO BRG 2nd interim fee application	0.10	325.00	\$32.50
11/29/2016	BDD	CPO	Email to L. Cantor re BRG 2nd interim fee application	0.10	325.00	\$32.50
11/29/2016	BDD	CPO	Revisions to Decl of W. Kosmala ISO 2nd interim fee apps of PSZJ and BRG per L. Cantor comments; email to L. Cantor re same	0.20	325.00	\$65.00
11/29/2016	BDD	CPO	Email to W. Kosmala re 2nd interim fee applications of PSZJ and BRG, and declaration re same	0.10	325.00	\$32.50
11/30/2016	BDD	CPO	Email to N. Troszak re Dec of W. Kosmala ISO interim fee applications	0.10	325.00	\$32.50
				1.70		\$552.50
Ret. of Prof./Other						
11/09/2016	LFC	RPO	Review pleadings and correspondence regarding Great Collections and draft response.	0.30	925.00	\$277.50
11/21/2016	BDD	RPO	Email to L. Cantor re CAB/Mitteldorf retention application (re On the Rocks collection matter)	0.10	325.00	\$32.50
11/28/2016	BDD	RPO	Email to L. Cantor re application to employ CAB (Mitteldorf firm)	0.10	325.00	\$32.50
11/29/2016	LFC	RPO	Review proposed form of fee agreement with CAB and draft e-mail memos regarding same.	0.20	925.00	\$185.00
11/29/2016	LFC	RPO	Review and comment on draft application to retain CAB.	0.30	925.00	\$277.50
11/29/2016	BDD	RPO	Review On the Rocks judgment information in preparation of app to employ CAB as collections agent	0.20	325.00	\$65.00
11/29/2016	BDD	RPO	Email to L. Cantor re fee agreement between Trustee and CAB/Mitteldorf (re On the Rocks collection matter)	0.10	325.00	\$32.50
11/29/2016	BDD	RPO	Email to L. Cantor re draft fee agreement	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/29/2016	BDD	RPO	Email to B. Mitteldorf re CAB retention agreement and fee agreement bet. CAB and Trustee re CAB employment application	0.20	325.00	\$65.00
11/29/2016	BDD	RPO	Preparation of CAB Collections/Mitteldorf retention application; decls of W. Kosmala and B. Mitteldorf re same; email to L. Cantor re same	2.90	325.00	\$942.50
11/29/2016	BDD	RPO	Email to M. Kulick re app to Employ CAB Collects (re On the Rocks collection matter)	0.10	325.00	\$32.50
11/30/2016	LFC	RPO	Review and revise draft motion to approve Creditors Adjustment Bureau retention by the estate.	0.30	925.00	\$277.50
11/30/2016	LFC	RPO	Review revised draft agreement with CAB to pursue claims (.1)(.1)	0.20	925.00	\$185.00
11/30/2016	BDD	RPO	Conference with L. Cantor re CAB Collects retention application and fee agreement; revisions to application and fee agreement re same per L. Cantor comments; email to L. Cantor re same	0.80	325.00	\$260.00
				<hr/> 5.90		<hr/> \$2,697.50
TOTAL SERVICES FOR THIS MATTER:						\$31,035.00

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Expenses

11/07/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/14/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
11/14/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
11/14/2016	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
11/14/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
11/14/2016	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
11/14/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
11/14/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/14/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/14/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/14/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
11/14/2016	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
11/14/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/14/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
11/15/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
11/15/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/15/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/15/2016	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
11/17/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/17/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30

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11/17/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
11/17/2016	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
11/17/2016	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
11/17/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/17/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/17/2016	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
11/17/2016	RE2	SCAN/COPY (246 @0.10 PER PG)	24.60
11/18/2016	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
11/21/2016	FE	59935.00002 FedEx Charges for 11-21-16	8.46
11/21/2016	PO	59935.00002 :Postage Charges for 11-21-16	92.80
11/21/2016	RE	(528 @0.20 PER PG)	105.60
11/21/2016	RE	(3696 @0.20 PER PG)	739.20
11/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/21/2016	RE2	SCAN/COPY (308 @0.10 PER PG)	30.80
11/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/21/2016	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
11/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/21/2016	RE2	SCAN/COPY (39 @0.10 PER PG)	3.90
11/21/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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11/21/2016	RE2	SCAN/COPY (308 @0.10 PER PG)	30.80
11/21/2016	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
11/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/29/2016	LN	59935.00002 Lexis Charges for 11-29-16	834.00
11/29/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/29/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
11/29/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
11/30/2016	PAC	Pacer - Court Research	126.30
Total Expenses for this Matter			\$2,061.36

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 11/30/2016

Total Fees	\$31,035.00
Chargeable costs and disbursements	\$2,061.36
Total Due on Current Invoice.....	\$33,096.36

Outstanding Balance from prior Invoices as of 11/30/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16

Total Amount Due on Current and Prior Invoices

\$634,814.16

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

December 31, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 116252

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 12/31/2016

FEES	\$16,645.00
EXPENSES	\$228.62
TOTAL CURRENT CHARGES	\$16,873.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	3.70	\$3,142.50
BL	Bankruptcy Litigation [L430]	6.30	\$5,512.50
CA	Case Administration [B110]	0.10	\$92.50
CO	Claims Admin/Objections[B310]	0.30	\$277.50
CP	Compensation Prof. [B160]	6.40	\$5,180.00
CPO	Comp. of Prof./Others	3.00	\$975.00
RPO	Ret. of Prof./Other	3.40	\$1,465.00
		<u>23.20</u>	<u>\$16,645.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	5.80	\$1,885.00
JKH	Hunter, James K. T.	Counsel	875.00	6.30	\$5,512.50
JSP	Pomerantz, Jason S.	Counsel	725.00	5.10	\$3,697.50
LFC	Cantor, Linda F.	Partner	925.00	6.00	\$5,550.00
				<u>23.20</u>	<u>\$16,645.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$18.34
Pacer - Court Research	\$75.20
Postage [E108]	\$17.98
Reproduction Expense [E101]	\$97.20

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$19.90
	<hr/>
	\$228.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
12/06/2016	LFC	AA	Review Marc One documents and confer with Nick Troszak regarding same.	0.40	925.00	\$370.00
12/14/2016	LFC	AA	Review Marc One transactions (.3) and meeting with Nick Troszak and David Judd regarding claims (.6).	0.90	925.00	\$832.50
12/20/2016	LFC	AA	Review and analysis regarding Marc One claims (.4) and confer with Iain Nasatir regarding causes of action (.2).	0.60	925.00	\$555.00
12/21/2016	LFC	AA	Review records and draft e-mail to Marc One counsel regarding Error Coins and confer with Iain Nasatir regarding same.	0.40	925.00	\$370.00
12/22/2016	JSP	AA	Follow up regarding remaining assets to administer, including review of correspondence to/from Trustee and conferring with B. Mitteldorf and others	1.40	725.00	\$1,015.00
				3.70		\$3,142.50
Bankruptcy Litigation [L430]						
12/01/2016	JKH	BL	Email to Friedman regarding A. Gugasian deposition and review and analysis of discovery responses regarding meet and confer.	0.40	875.00	\$350.00
12/02/2016	JKH	BL	Email from Friedman regarding meet and confer, A. Gugasian deposition.	0.10	875.00	\$87.50
12/06/2016	JKH	BL	Email, attachments from Linda F. Cantor regarding Marc One and review and analysis of, office conferences with Linda F. Cantor regarding same.	0.40	875.00	\$350.00
12/12/2016	JKH	BL	Email from Friedman regarding A. Gugasian deposition.	0.10	875.00	\$87.50
12/15/2016	JKH	BL	Emails to Friedman regarding deposition date, meet and confer and analyze discovery responses regarding same.	1.40	875.00	\$1,225.00
12/16/2016	JKH	BL	Emails from Friedman re deposition, meet and confer and additional production of documents and review and analysis of same.	0.50	875.00	\$437.50
12/19/2016	JKH	BL	Emails from, to Friedman re Armen deposition, meet and confer and preparation of, serve notice of Armen deposition.	0.40	875.00	\$350.00
12/21/2016	JKH	BL	Prepare for, meet and confer Friedman, Mooney re Gugasian discovery issues.	1.30	875.00	\$1,137.50
12/29/2016	JKH	BL	Review and analysis of Gugasians' initial discovery requests, emails re same and BP responses.	1.70	875.00	\$1,487.50
				6.30		\$5,512.50

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Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Case Administration [B110]						
12/06/2016	LFC	CA	Confer with Beth Dassa regarding fee applications and pending matters.	0.10	925.00	\$92.50
				0.10		\$92.50
Claims Admin/Objections[B310]						
12/14/2016	LFC	CO	Review and draft correspondence regarding case status to creditors.	0.30	925.00	\$277.50
				0.30		\$277.50
Compensation Prof. [B160]						
12/02/2016	LFC	CP	Review and revise second interim fee application.	1.10	925.00	\$1,017.50
12/08/2016	LFC	CP	Review memorandum and Coordination Order and prepare e-mail memo regarding fee applications and charges against Seized Assets.	0.40	925.00	\$370.00
12/12/2016	LFC	CP	Government counsel (.2) and follow-up with e-mail correspondence (.1).	0.30	925.00	\$277.50
12/12/2016	JSP	CP	Begin fee app review	0.40	725.00	\$290.00
12/13/2016	JSP	CP	Prepare for hearing on fee application	3.30	725.00	\$2,392.50
12/14/2016	LFC	CP	Prepare for court appearance on fee applications.	0.60	925.00	\$555.00
12/19/2016	LFC	CP	Review and revise draft orders approving fee applications.	0.30	925.00	\$277.50
				6.40		\$5,180.00
Comp. of Prof./Others						
12/06/2016	BDD	CPO	Email to L. Cantor re dec ISO PSZJ & BRG interim fee applications	0.10	325.00	\$32.50
12/06/2016	BDD	CPO	Email to W. Kosmala re Decl ISO PSZJ and BRG's interim fee applications	0.10	325.00	\$32.50
12/07/2016	BDD	CPO	Email to L. Cantor re W. Kosmala declaration ISO PSZJ & BRG interim fee applications	0.10	325.00	\$32.50
12/07/2016	BDD	CPO	Email to W. Kosmala re decl ISO PSZJ & BRG's interim fee applications	0.10	325.00	\$32.50
12/08/2016	BDD	CPO	Email to W. Kosmala re dec ISO interim fee apps of PSZJ and BRG	0.10	325.00	\$32.50
12/08/2016	BDD	CPO	Email to L. Cantor and N. Troszak re W. Kosmala decl ISO interim fee applications of PSZJ and BRG	0.10	325.00	\$32.50
12/08/2016	BDD	CPO	Email to M. Kulick re W. Kosmala dec ISO interim fee apps of PSZJ and BRG	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/09/2016	BDD	CPO	Email to JS Pomerantz re 12/15 fee hearing	0.10	325.00	\$32.50
12/12/2016	BDD	CPO	Review 12/15 tentatives; email to JS Pomerantz re fee app and related documents	0.20	325.00	\$65.00
12/14/2016	BDD	CPO	Review 12/15 tentatives; emails to L. Cantor, JS Pomerantz, and N. Troszak re approval of interim fee applications	0.30	325.00	\$97.50
12/14/2016	BDD	CPO	Email to L. Cantor re PSZJ & BRG fee applications and related pleadings	0.10	325.00	\$32.50
12/15/2016	BDD	CPO	Email to N. Troszak re order on interim fee applications	0.10	325.00	\$32.50
12/15/2016	BDD	CPO	Email to L. Cantor re interim fee orders	0.10	325.00	\$32.50
12/15/2016	BDD	CPO	Preparation of PSZJ and BRG interim fee orders; email to L. Cantor and N. Troszak re same	0.90	325.00	\$292.50
12/19/2016	BDD	CPO	Email to L. Cantor re PSZJ and BRG interim fee orders	0.10	325.00	\$32.50
12/19/2016	BDD	CPO	Email to N. Troszak re BRG interim fee order	0.10	325.00	\$32.50
12/19/2016	BDD	CPO	Email to W. Kosmala re PSZJ and BRG's draft interim fee orders	0.10	325.00	\$32.50
12/21/2016	BDD	CPO	Email to L. Cantor re PSZJ & BRG interim fee orders	0.10	325.00	\$32.50
12/21/2016	BDD	CPO	Email to M. Kulick re PSZJ and BRG interim fee orders	0.10	325.00	\$32.50
				3.00		\$975.00

Ret. of Prof./Other

12/01/2016	BDD	RPO	Conference with L. Cantor re CAB fee agreement; revisions to fee agreement re same; email to L. Cantor re same	0.40	325.00	\$130.00
12/02/2016	LFC	RPO	Revise Creditors' Adjustment Bureau application.	0.20	925.00	\$185.00
12/02/2016	BDD	RPO	Email to L. Cantor re CAB Collections retention application re On the Rocks collection matter	0.10	325.00	\$32.50
12/02/2016	BDD	RPO	Email to W. Kosmala re CAB Collections retention application and fee agreement	0.10	325.00	\$32.50
12/06/2016	BDD	RPO	Email to L. Cantor re CAB retention application	0.10	325.00	\$32.50
12/07/2016	LFC	RPO	Review and revise Creditors' Adjustment Bureau retention application (.2); revise retention agreement (.1); and e-mail memos regarding same (.1).	0.40	925.00	\$370.00
12/07/2016	BDD	RPO	Review finalized application to employ CAB; email to L. Cantor re same	0.20	325.00	\$65.00
12/07/2016	BDD	RPO	Email to L. Cantor re CAB retention application	0.10	325.00	\$32.50
12/07/2016	BDD	RPO	Email to L. Cantor re CAB revised fee agreement	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/13/2016	BDD	RPO	Email to M. Kulick re CAB Collects retention agreement.	0.10	325.00	\$32.50
12/13/2016	BDD	RPO	Email to W. Kosmala re CAB Collect retention application	0.10	325.00	\$32.50
12/19/2016	BDD	RPO	Email to W. Kosmala re CAB Collects retention application	0.10	325.00	\$32.50
12/22/2016	BDD	RPO	Email to JS Pomerantz re CAB Collects employment application	0.10	325.00	\$32.50
12/28/2016	BDD	RPO	Preparation of Notice of Ch. 7 Trustee's application to employ CAB; email to L. Cantor and JS Pomerantz re same	0.80	325.00	\$260.00
12/28/2016	BDD	RPO	Email to M. DesJardien re CAB Collections retention application	0.10	325.00	\$32.50
12/28/2016	BDD	RPO	Email to L. Cantor re CAB Collects finalized retention application/notice	0.10	325.00	\$32.50
12/28/2016	BDD	RPO	Confer with M. DesJardien re filing of CAB Collects employment application and related documents	0.30	325.00	\$97.50
				<u>3.40</u>		<u>\$1,465.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$16,645.00

Pachulski Stang Ziehl & Jones LLP
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Expenses

12/01/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/08/2016	FE	59935.00002 FedEx Charges for 12-08-16	8.52
12/08/2016	PO	59935.00002 :Postage Charges for 12-08-16	5.58
12/08/2016	RE	(96 @0.20 PER PG)	19.20
12/08/2016	RE	(60 @0.20 PER PG)	12.00
12/14/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
12/19/2016	PO	59935.00002 :Postage Charges for 12-19-16	0.89
12/19/2016	RE	(18 @0.20 PER PG)	3.60
12/19/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/19/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
12/19/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/19/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/19/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/20/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/28/2016	FE	59935.00002 FedEx Charges for 12-28-16	9.82
12/28/2016	PO	59935.00002 :Postage Charges for 12-28-16	11.51
12/28/2016	RE	(312 @0.20 PER PG)	62.40
12/28/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
12/28/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40

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Kosmala, Wenetka (Tulving)
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12/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
12/28/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
12/28/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/29/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
12/29/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
12/29/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/29/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
12/29/2016	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
12/29/2016	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
12/31/2016	PAC	Pacer - Court Research	75.20

Total Expenses for this Matter

\$228.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 12/31/2016

Total Fees	\$16,645.00
Chargeable costs and disbursements	\$228.62
Total Due on Current Invoice.....	\$16,873.62

Outstanding Balance from prior Invoices as of 12/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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Kosmala, Wenetka (Tulving)
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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36

Total Amount Due on Current and Prior Invoices \$651,687.78

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

January 31, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 116253

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 01/31/2017

FEES	\$29,253.00
EXPENSES	\$1,286.56
TOTAL CURRENT CHARGES	<u>\$30,539.56</u>

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	2.30	\$2,065.00
AC	Avoidance Actions	3.70	\$3,311.50
BL	Bankruptcy Litigation [L430]	24.10	\$21,591.50
CA	Case Administration [B110]	2.30	\$1,545.00
CPO	Comp. of Prof./Others	0.20	\$70.00
RPO	Ret. of Prof./Other	1.40	\$670.00
		<u>34.00</u>	<u>\$29,253.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	350.00	1.90	\$665.00
JKH	Hunter, James K. T.	Counsel	895.00	27.40	\$24,523.00
JSP	Pomerantz, Jason S.	Counsel	750.00	2.00	\$1,500.00
LFC	Cantor, Linda F.	Partner	950.00	2.70	\$2,565.00
				<u>34.00</u>	<u>\$29,253.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$17.36
Legal Vision Atty Mess Service	\$88.65
Outside Services	\$1,123.25
Pacer - Court Research	\$39.20

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Summary of Expenses

Description

Amount

Reproduction/ Scan Copy

\$18.10

\$1,286.56

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
01/10/2017	LFC	AA	Confer with Jim Hunter re: Gugasian litigation.	0.10	950.00	\$95.00
01/10/2017	LFC	AA	Confer with Iain Nasatir regarding Marc One matters.	0.10	950.00	\$95.00
01/11/2017	LFC	AA	Review additional information received from Marc One in preparation for meeting with Trustee's professionals.	0.40	950.00	\$380.00
01/11/2017	LFC	AA	Mtg. with Jim Hunter (.2) and confer with Nick Troszak and David Judd regarding deposition of Marc Crane (.3)	0.50	950.00	\$475.00
01/11/2017	LFC	AA	Meeting with Trustee's financial advisors regarding potential claims against Marc One.	0.60	950.00	\$570.00
01/16/2017	JSP	AA	Prepare for call with B. Mitteldorf regarding On The Rocks	0.60	750.00	\$450.00
				2.30		\$2,065.00
Avoidance Actions						
01/17/2017	JKH	AC	Preparation for, attend office conference with Troszak, Muvasi (3.4); Review TLO printout for 750 W. 17th Street (.3).	3.70	895.00	\$3,311.50
				3.70		\$3,311.50
Bankruptcy Litigation [L430]						
01/09/2017	JKH	BL	Emails to, from Troszak regarding Gugasian discovery Request for Production of Documents, email Friedman regarding discovery response, review documents, pleadings regarding same.	1.40	895.00	\$1,253.00
01/10/2017	JKH	BL	Preparation for, telephone conference, emails with Troszak and Judd regarding document production issues, strategy (1.3); Office conference with Linda F. Cantor regarding Marc One developments, strategy (.2); Email, telephone conferences with Muvasi, Troszak regarding Muvasi information (.5).	2.00	895.00	\$1,790.00
01/11/2017	JKH	BL	Office conference with Linda F. Cantor, conference all with Judd, Troszak regarding Marc One potential claim, 2004 exam.	0.70	895.00	\$626.50
01/12/2017	JKH	BL	Preparation for meeting with Muvasi.	2.60	895.00	\$2,327.00
01/13/2017	JKH	BL	Emails, telephone conference with Muvasi, Troszak regarding rescheduled meeting, U.S. Attorney.	0.30	895.00	\$268.50
01/16/2017	JKH	BL	Telephone call from, email Muvasi regarding Gugasian background.	0.10	895.00	\$89.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/18/2017	JKH	BL	Preparation for Armen deposition, conference call Troszak and Judd and emails to, from Friedman regarding same.	4.60	895.00	\$4,117.00
01/19/2017	JKH	BL	Final preparation for, taking of, Armen deposition.	3.70	895.00	\$3,311.50
01/23/2017	JKH	BL	Begin responses, review BRG documents (2.2); Work on discovery responses (1.2).	3.40	895.00	\$3,043.00
01/24/2017	JKH	BL	Email from, telephone conference with Muvasi.	0.20	895.00	\$179.00
01/25/2017	JKH	BL	Emails from, to Troszak, Giep and office conferences with Giep regarding BRG document review, further review documents.	2.20	895.00	\$1,969.00
01/26/2017	LFC	BL	Review files and case record and confer with Jim Hunter regarding hypothetical creditor analysis.	0.40	950.00	\$380.00
01/27/2017	JKH	BL	Office conference with Linda F. Cantor regarding 544(b) creditor issue and review files, docket and research same.	2.30	895.00	\$2,058.50
01/30/2017	JKH	BL	Emails Friedman regarding discovery extension, Troszak regarding 544(b) issue.	0.20	895.00	\$179.00
				24.10		\$21,591.50

Case Administration [B110]

01/06/2017	LFC	CA	Review and respond to creditor correspondence (.2)(.1).	0.30	950.00	\$285.00
01/09/2017	BDD	CA	Attend to misc. calendaring matters	0.10	350.00	\$35.00
01/11/2017	BDD	CA	Confer with L. Cantor re changes to Fed law re service of documents	0.50	350.00	\$175.00
01/31/2017	JSP	CA	Review pending matters for report to Trustee	1.40	750.00	\$1,050.00
				2.30		\$1,545.00

Comp. of Prof./Others

01/04/2017	BDD	CPO	Email to M. Kulick re interim fee orders	0.10	350.00	\$35.00
01/11/2017	BDD	CPO	Email to M. Kulick re entered fee orders	0.10	350.00	\$35.00
				0.20		\$70.00

Ret. of Prof./Other

01/10/2017	BDD	RPO	Conference with L. Cantor re CNO/Order re CAB Collection retention application	0.10	350.00	\$35.00
01/11/2017	LFC	RPO	Review and revise draft CNO and order on the motion to retain collection firm.	0.20	950.00	\$190.00
01/11/2017	BDD	RPO	Email to L. Cantor re B. Mitteldorf contact info	0.10	350.00	\$35.00
01/11/2017	BDD	RPO	Preparation of Order/Decl of No Opp re CAB	0.70	350.00	\$245.00

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Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			Collects retention application; email to L. Cantor re same			
01/17/2017	LFC	RPO	Review CNO and draft order re: retention of collections firm.	0.10	950.00	\$95.00
01/17/2017	BDD	RPO	Email to L. Cantor re order authorizing employment of CAB/Dec No Opposition re same	0.10	350.00	\$35.00
01/17/2017	BDD	RPO	Email to M. Kulick re order authorizing employment of CAB/Dec No Opposition re same	0.10	350.00	\$35.00
				<u>1.40</u>		<u>\$670.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$29,253.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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Expenses

01/04/2017	FE	59935.00002 FedEx Charges for 01-04-17	8.68
01/11/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
01/17/2017	FE	59935.00002 FedEx Charges for 01-17-17	8.68
01/17/2017	LV	Legal Vision Atty/Mess. Service- Inv. 45566, Pick up from Clementine, JKTH	88.65
01/17/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/17/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/17/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/17/2017	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
01/17/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
01/19/2017	OS	First Legal Deposition Services, Inv. 17584, JKTH	1,123.25
01/27/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
01/27/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
01/27/2017	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
01/27/2017	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
01/27/2017	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
01/27/2017	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
01/31/2017	PAC	Pacer - Court Research	39.20

Total Expenses for this Matter

\$1,286.56

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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January 31, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 01/31/2017

Total Fees	\$29,253.00
Chargeable costs and disbursements	\$1,286.56
Total Due on Current Invoice.....	\$30,539.56

Outstanding Balance from prior Invoices as of 01/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62

Total Amount Due on Current and Prior Invoices

\$682,227.34

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 28, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 116262

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 02/28/2017

FEES	\$37,260.50
EXPENSES	\$120.13
TOTAL CURRENT CHARGES	\$37,380.63

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	4.20	\$3,870.00
BL	Bankruptcy Litigation [L430]	32.80	\$29,356.00
CA	Case Administration [B110]	4.70	\$3,859.50
CO	Claims Admin/Objections[B310]	0.50	\$175.00
		<u>42.20</u>	<u>\$37,260.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	350.00	1.50	\$525.00
JKH	Hunter, James K. T.	Counsel	895.00	32.90	\$29,445.50
JSP	Pomerantz, Jason S.	Counsel	750.00	0.60	\$450.00
LFC	Cantor, Linda F.	Partner	950.00	7.20	\$6,840.00
				<u>42.20</u>	<u>\$37,260.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Pacer - Court Research	\$7.20
Postage [E108]	\$9.23
Reproduction Expense [E101]	\$34.60
Reproduction/ Scan Copy	\$69.10
	<u>\$120.13</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
02/13/2017	JSP	AA	Follow up regarding On the Rocks, including review of correspondence in connection with same	0.60	750.00	\$450.00
02/14/2017	LFC	AA	Review notes and records and draft motion for 2004 examination, supporting declarations and order.	1.80	950.00	\$1,710.00
02/14/2017	LFC	AA	Review and revise motion and supporting pleadings and prepare exhibits to motion (.5)	0.50	950.00	\$475.00
02/15/2017	LFC	AA	Review, revise and finalize 2004 Motion (.3).	0.30	950.00	\$285.00
02/27/2017	LFC	AA	Review and revise 2004 examination motion and e-mail correspondence regarding same (.3).	0.30	950.00	\$285.00
02/28/2017	LFC	AA	Review, revise and finalize 2004 examination motion and order (.5)(.2).	0.70	950.00	\$665.00
				4.20		\$3,870.00

Bankruptcy Litigation [L430]						
02/01/2017	JKH	BL	Emails from, to Friedman regarding discovery response extension.	0.10	895.00	\$89.50
02/02/2017	JKH	BL	Work on preparation of discovery responses.	1.40	895.00	\$1,253.00
02/09/2017	JKH	BL	Emails from, to Troszak, Judd regarding Gugasian Request for Admissions and work on preparation of responses.	3.90	895.00	\$3,490.50
02/10/2017	JKH	BL	Work on preparation of responses to Gugasian discovery requests.	4.40	895.00	\$3,938.00
02/12/2017	JKH	BL	Work on discovery responses, review of documents.	3.60	895.00	\$3,222.00
02/13/2017	JKH	BL	Work on discovery responses.	2.80	895.00	\$2,506.00
02/14/2017	JKH	BL	Emails, telephone conferences with Troszak, Thompson regarding Rome bankruptcy trial, potential testimony (.5); Work on Gugasian discovery responses (2.3); Review and revise Marc One 2004 exam application and emails from, to Linda F. Cantor regarding same (.5).	3.30	895.00	\$2,953.50
02/15/2017	JKH	BL	Work on discovery responses.	2.60	895.00	\$2,327.00
02/16/2017	JKH	BL	Work on preparation of discovery responses.	3.60	895.00	\$3,222.00
02/17/2017	JKH	BL	Work on responses to Gugasian discovery requests.	5.70	895.00	\$5,101.50
02/19/2017	JKH	BL	Revise responses to Request for Production of Documents.	0.40	895.00	\$358.00
02/20/2017	JKH	BL	Emails, telephone conferences with Kosmala, Friedman, Troszak regarding finalizing, service of Gugasian discovery responses.	0.30	895.00	\$268.50
02/21/2017	JKH	BL	Emails Kosmala, Friedman regarding final	0.30	895.00	\$268.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			preparation, service of Gugasian discovery responses.			
02/22/2017	JKH	BL	Emails to Kosmala, Friedman regarding verification pages.	0.10	895.00	\$89.50
02/27/2017	JKH	BL	Emails from, to Linda F. Cantor, Troszak regarding litigation costs, fees estimates.	0.30	895.00	\$268.50
				32.80		\$29,356.00

Case Administration [B110]

02/02/2017	BDD	CA	Email to L. Cantor re status update request from Lin Cook	0.10	350.00	\$35.00
02/06/2017	LFC	CA	Review and draft correspondence to creditors regarding status of case and coin distributions	0.40	950.00	\$380.00
02/07/2017	BDD	CA	Work on 10th trustee report; email to L. Cantor re same	0.90	350.00	\$315.00
02/08/2017	LFC	CA	Review creditor calls and correspondence (.3) and revise and update draft Trustee Report No. 10 (.6).	0.90	950.00	\$855.00
02/08/2017	LFC	CA	Final revisions to Trustee report (.2) and e-mail memo regarding same (.1).	0.30	950.00	\$285.00
02/09/2017	JKH	CA	Emails from, to Linda F. Cantor, Troszak regarding draft Trustee's report.	0.10	895.00	\$89.50
02/09/2017	LFC	CA	Finalize Trustee report and e-mail messages regarding same (.1)(.1).	0.20	950.00	\$190.00
02/10/2017	LFC	CA	Finalize Trustee Report for dissemination to creditors (.2).	0.20	950.00	\$190.00
02/10/2017	LFC	CA	Review creditor correspondence.	0.30	950.00	\$285.00
02/13/2017	LFC	CA	Telephone conference with N. Troszak and D. Judd regarding case proceedings and next steps, budget.	0.30	950.00	\$285.00
02/13/2017	LFC	CA	Review budget matters.	0.30	950.00	\$285.00
02/27/2017	LFC	CA	Review pending matters and prepare budget.	0.50	950.00	\$475.00
02/28/2017	LFC	CA	Finalize budget.	0.20	950.00	\$190.00
				4.70		\$3,859.50

Claims Admin/Objections[B310]

02/14/2017	BDD	CO	Confer with J. Hunter re claims needed; review claims docket & provide backup to J. Hunter re same	0.50	350.00	\$175.00
				0.50		\$175.00

TOTAL SERVICES FOR THIS MATTER:

\$37,260.50

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Expenses

02/06/2017	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
02/06/2017	RE2	SCAN/COPY (48 @0.10 PER PG)	4.80
02/06/2017	RE2	SCAN/COPY (131 @0.10 PER PG)	13.10
02/07/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
02/07/2017	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
02/10/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/14/2017	PO	59935.00002 :Postage Charges for 02-14-17	2.03
02/14/2017	RE2	SCAN/COPY (72 @0.10 PER PG)	7.20
02/14/2017	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
02/14/2017	RE2	SCAN/COPY (72 @0.10 PER PG)	7.20
02/14/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/14/2017	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
02/15/2017	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
02/15/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
02/15/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
02/16/2017	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
02/21/2017	PO	Postage [E108]	7.20
02/21/2017	RE	(3 @0.20 PER PG)	0.60
02/21/2017	RE	(168 @0.20 PER PG)	33.60
02/21/2017	RE	(2 @0.20 PER PG)	0.40

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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02/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/21/2017	RE2	SCAN/COPY (74 @0.10 PER PG)	7.40
02/21/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
02/21/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
02/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/21/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
02/21/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
02/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/21/2017	RE2	SCAN/COPY (57 @0.10 PER PG)	5.70
02/21/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
02/27/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/28/2017	PAC	Pacer - Court Research	7.20
02/28/2017	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
02/28/2017	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
02/28/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

Total Expenses for this Matter

\$120.13

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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February 28, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/28/2017

Total Fees	\$37,260.50
Chargeable costs and disbursements	\$120.13
Total Due on Current Invoice.....	\$37,380.63

Outstanding Balance from prior Invoices as of 02/28/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56

Total Amount Due on Current and Prior Invoices

\$719,607.97

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

March 31, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 116267

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/31/2017

FEES	\$24,580.50
EXPENSES	\$165.94
TOTAL CURRENT CHARGES	\$24,746.44

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	3.60	\$3,420.00
AC	Avoidance Actions	2.50	\$2,237.50
BL	Bankruptcy Litigation [L430]	20.40	\$18,258.00
CO	Claims Admin/Objections[B310]	0.70	\$665.00
		<u>27.20</u>	<u>\$24,580.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	22.90	\$20,495.50
LFC	Cantor, Linda F.	Partner	950.00	4.30	\$4,085.00
				<u>27.20</u>	<u>\$24,580.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.79
Pacer - Court Research	\$18.30
Postage [E108]	\$13.45
Reproduction Expense [E101]	\$81.60
Reproduction/ Scan Copy	\$43.80
	<u>\$165.94</u>

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
03/03/2017	LFC	AA	Revise motion and related pleadings for 2004 examination (.3) and e-mail memos regarding same (.1).	0.40	950.00	\$380.00
03/10/2017	LFC	AA	Finalize order on 2004 exam motion.	0.20	950.00	\$190.00
03/10/2017	LFC	AA	E-mail correspondence regarding PCGS coin grading.	0.10	950.00	\$95.00
03/13/2017	LFC	AA	E-mail correspondence regarding 2004 exam of Marc One (.2)(.1).	0.30	950.00	\$285.00
03/22/2017	LFC	AA	Review Marc One deposition outline (.3).	0.30	950.00	\$285.00
03/22/2017	LFC	AA	Confer with Jim Hunter re: deposition, subpoena and service matters (.2)(.1) and draft subpoena (.1) and e-mail correspondence regarding same (2).	0.60	950.00	\$570.00
03/29/2017	LFC	AA	Confer with Jim Hunter following deposition (.2) review potential claims (.3) and draft memo for Trustee regarding potential claims against Marc One and outcome of Marc Crane deposition (1.0).	1.50	950.00	\$1,425.00
03/29/2017	LFC	AA	Revise memo re: Marc One.	0.20	950.00	\$190.00
				3.60		\$3,420.00

Avoidance Actions

03/13/2017	JKH	AC	Emails from, to Mooney regarding stipulation to extend deadlines, expert discovery and review draft stipulation (.4); Emails Linda F. Cantor, Judd regarding Marc One deposition scheduling (.1).	0.50	895.00	\$447.50
03/15/2017	JKH	AC	Emails, telephone conference with Mooney, Friedman regarding stipulation and review revisions, Office conferences with Giep regarding email review and begin review (1.7); Emails Linda F. Cantor, Mary de Leon regarding preparation for Marc One deposition (.1); Emails from, to Troszak regarding Gugasian discovery responses (.2).	2.00	895.00	\$1,790.00
				2.50		\$2,237.50

Bankruptcy Litigation [L430]

03/03/2017	JKH	BL	Review meet and confer, request for discovery extension letters.	0.40	895.00	\$358.00
03/04/2017	JKH	BL	Emails, to from Kosmala regarding cutoff extension request, strategy.	0.30	895.00	\$268.50
03/05/2017	JKH	BL	Email Mooney regarding proposed stipulation, meet and confer.	0.30	895.00	\$268.50

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59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/07/2017	JKH	BL	Preparation, service of notices and amended notices of Levon Gugasian deposition and email Mooney regarding same (.5); Review Marc One notice and office conference with Linda F. Cantor regarding same (.1).	0.60	895.00	\$537.00
03/08/2017	JKH	BL	Telephone conference with Mooney regarding extension (.1); Research expert exchange issue and email Mooney regarding same (.4).	0.50	895.00	\$447.50
03/10/2017	JKH	BL	Review BRG emails, emails from, to Mooney, Kosmala regarding extension stipulation, meet and confer issues.	1.70	895.00	\$1,521.50
03/11/2017	JKH	BL	Review BRG emails in preparation for production.	2.10	895.00	\$1,879.50
03/14/2017	JKH	BL	Preparation, emails to, from Troszak regarding and participate in meet and confer Mooney, Troszak, Friedman regarding Trustee discovery responses (3.2); Locate and forward promise documents to Mooney, Friedman (.5).	3.70	895.00	\$3,311.50
03/21/2017	JKH	BL	Review, analyze Mavusi emails and telephone conference with Mooney regarding same.	0.60	895.00	\$537.00
03/22/2017	JKH	BL	Telephone conference with Troszak regarding Gugasian discovery issues status and emails from, to Troszak, to Mooney regarding same, Hannes tax returns (.4); Review Marc One deposition outline, exhibits and office conferences with Linda F. Cantor, emails regarding entry of 2004 order, preparation of subpoena regarding examination (1.3).	1.70	895.00	\$1,521.50
03/23/2017	JKH	BL	Review files, email Mooney regarding coordination agreement documents.	0.70	895.00	\$626.50
03/28/2017	JKH	BL	Preparation for Marc One deposition.	3.70	895.00	\$3,311.50
03/29/2017	JKH	BL	Further preparation, taking of Marc One deposition and office conferences with Linda F. Cantor, emails from, to, Linda F. Cantor, Judd regarding same.	4.10	895.00	\$3,669.50
				<u>20.40</u>		<u>\$18,258.00</u>

Claims Admin/Objections[B310]

03/10/2017	LFC	CO	Telephone conference with creditor regarding status of claim and distributions.	0.20	950.00	\$190.00
03/13/2017	LFC	CO	Telephone conference with creditor regarding claims against estate, criminal action and recovery status.	0.50	950.00	\$475.00
				<u>0.70</u>		<u>\$665.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$24,580.50

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Expenses

03/06/2017	FE	59935.00002 FedEx Charges for 03-06-17	8.79
03/06/2017	PO	59935.00002 :Postage Charges for 03-06-17	11.44
03/06/2017	RE	(25 @0.20 PER PG)	5.00
03/06/2017	RE	(325 @0.20 PER PG)	65.00
03/06/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/06/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/06/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
03/06/2017	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
03/06/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/06/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/07/2017	PO	59935.00002 :Postage Charges for 03-07-17	0.67
03/07/2017	PO	59935.00002 :Postage Charges for 03-07-17	1.34
03/07/2017	RE	(18 @0.20 PER PG)	3.60
03/07/2017	RE	(37 @0.20 PER PG)	7.40
03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/07/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
03/07/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/07/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/07/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/22/2017	RE	(3 @0.20 PER PG)	0.60
03/22/2017	RE2	SCAN/COPY (123 @0.10 PER PG)	12.30
03/22/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/22/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
03/22/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/22/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/22/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/22/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/22/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/27/2017	RE2	SCAN/COPY (123 @0.10 PER PG)	12.30
03/28/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
03/28/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
03/28/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
03/28/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/28/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/28/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/28/2017	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
03/28/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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03/28/2017	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
03/29/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/31/2017	PAC	Pacer - Court Research	18.30
Total Expenses for this Matter			\$165.94

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 03/31/2017

Total Fees	\$24,580.50
Chargeable costs and disbursements	\$165.94
Total Due on Current Invoice.....	\$24,746.44

Outstanding Balance from prior Invoices as of 03/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63

Total Amount Due on Current and Prior Invoices

\$744,354.41

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

April 30, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118352

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 04/30/2017

FEES	\$33,912.00
EXPENSES	\$635.87
TOTAL CURRENT CHARGES	<u>\$34,547.87</u>

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.80	\$760.00
ADM	Asset Disposition/Mel (B130)	0.80	\$760.00
BL	Bankruptcy Litigation [L430]	34.70	\$31,062.00
CO	Claims Admin/Objections[B310]	1.40	\$1,330.00
		<u>37.70</u>	<u>\$33,912.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	34.60	\$30,967.00
LFC	Cantor, Linda F.	Partner	950.00	3.10	\$2,945.00
				<u>37.70</u>	<u>\$33,912.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
CourtLink	\$0.47
Pacer - Court Research	\$4.20
Postage [E108]	\$2.45
Reproduction Expense [E101]	\$8.00
Reproduction/ Scan Copy	\$30.80
Transcript [E116]	\$589.95

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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Summary of Expenses

Description

Amount

\$635.87

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
04/18/2017	LFC	AA	Draft correspondence and proposed revised language for Assignment of Judgment in the On the Rocks matter.	0.30	950.00	\$285.00
04/21/2017	LFC	AA	Review revised Assignment of Judgment and provide additional comments.	0.20	950.00	\$190.00
04/25/2017	LFC	AA	Review coin valuation schedule (.2) and e-mail memos regarding same (.1).	0.30	950.00	\$285.00
				0.80		\$760.00

Asset Disposition/Mel (B130)						
04/11/2017	LFC	ADM	Review status of PCGS coin review.	0.10	950.00	\$95.00
04/14/2017	LFC	ADM	Review letter request and confer with Jim Hunter regarding Error Coins disposition.	0.30	950.00	\$285.00
04/14/2017	LFC	ADM	Review files and docket regarding status of Error Coin valuation.	0.40	950.00	\$380.00
				0.80		\$760.00

Bankruptcy Litigation [L430]						
04/02/2017	JKH	BL	Draft responses to Gugasian Second Sets of Request for Production of Documents.	2.70	895.00	\$2,416.50
04/03/2017	JKH	BL	Complete responses to serve Gugasians' Second Sets of Request for Production of Documents and emails to, from Mooney, Kosmala regarding same.	1.60	895.00	\$1,432.00
04/05/2017	JKH	BL	Review BRG email files regarding production to Gugasians.	3.80	895.00	\$3,401.00
04/06/2017	JKH	BL	Review BRG emails for Gugasian production.	2.80	895.00	\$2,506.00
04/07/2017	JKH	BL	Emails from, to Troszak, Mooney regarding computer towers and continued review BRG emails.	2.70	895.00	\$2,416.50
04/08/2017	JKH	BL	Review BRG emails regarding Gugasian production.	3.10	895.00	\$2,774.50
04/10/2017	JKH	BL	Review BRG emails.	3.30	895.00	\$2,953.50
04/11/2017	JKH	BL	Further review BRG emails for Gugasian production.	2.70	895.00	\$2,416.50
04/12/2017	JKH	BL	Telephone conference with Kosmala regarding BRG email review issues and continue review.	1.80	895.00	\$1,611.00
04/13/2017	JKH	BL	Review BRG emails regarding Gugasian production.	3.70	895.00	\$3,311.50
04/14/2017	JKH	BL	Emails from, to Mooney, office conference with Linda F. Cantor and review documents regarding coin disposals, review documents and email Troszak regarding same (1.8); Review BRG emails (1.9).	3.70	895.00	\$3,311.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
04/17/2017	LFC	BL	Review status of litigation discovery matters.	0.10	950.00	\$95.00
04/20/2017	JKH	BL	Preparation, telephone conference with Troszak, Judd regarding Gugasian discovery and email Mooney regarding same.	0.60	895.00	\$537.00
04/25/2017	JKH	BL	Emails, letter Mooney regarding discovery issues, review BRG emails regarding Gugasian production.	2.10	895.00	\$1,879.50
				<u>34.70</u>		<u>\$31,062.00</u>

Claims Admin/Objections[B310]

04/05/2017	LFC	CO	Telephone conference and e-mail correspondence in response to creditor inquiries.	0.30	950.00	\$285.00
04/07/2017	LFC	CO	Respond to creditor inquiry.	0.20	950.00	\$190.00
04/17/2017	LFC	CO	Telephone conference and correspondence to creditors re: status of coin evaluation.	0.30	950.00	\$285.00
04/18/2017	LFC	CO	Prepare updated correspondence to additional creditors re case status.	0.40	950.00	\$380.00
04/19/2017	LFC	CO	Prepare additional creditor correspondence.	0.20	950.00	\$190.00
				<u>1.40</u>		<u>\$1,330.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$33,912.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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April 30, 2017

Expenses

03/28/2017	CL	59935.00002 Courtlink charges for 3/28/2017	0.47
03/29/2017	TR	Transcript [E116] Elitigation, Inv. 8930, JKTH	589.95
04/02/2017	RE2	SCAN/COPY (74 @0.10 PER PG)	7.40
04/02/2017	RE2	SCAN/COPY (74 @0.10 PER PG)	7.40
04/02/2017	RE2	SCAN/COPY (57 @0.10 PER PG)	5.70
04/03/2017	PO	59935.00002 :Postage Charges for 04-03-17	2.45
04/03/2017	RE	(40 @0.20 PER PG)	8.00
04/03/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
04/03/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/03/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
04/03/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
04/03/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
04/03/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
04/03/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
04/30/2017	PAC	Pacer - Court Research	4.20
Total Expenses for this Matter			\$635.87

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 118352
April 30, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 04/30/2017

Total Fees	\$33,912.00
Chargeable costs and disbursements	\$635.87
Total Due on Current Invoice.....	\$34,547.87

Outstanding Balance from prior Invoices as of 04/30/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 118352
April 30, 2017

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
116770	05/31/2017	\$36,221.50	\$573.47	\$36,794.97
117083	06/30/2017	\$34,901.50	\$2,435.45	\$37,336.95
117684	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
117688	08/31/2017	\$14,478.00	\$565.32	\$15,043.32
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

January 31, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118353

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 05/31/2017

FEES	\$36,221.50
EXPENSES	\$573.47
TOTAL CURRENT CHARGES	\$36,794.97

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 118353
January 31, 2018

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.30	\$285.00
AD	Asset Disposition [B130]	10.70	\$6,640.00
ADM	Asset Disposition/Mel (B130)	11.70	\$11,115.00
BL	Bankruptcy Litigation [L430]	9.70	\$8,681.50
CO	Claims Admin/Objections[B310]	4.40	\$4,180.00
CPO	Comp. of Prof./Others	1.00	\$950.00
LN	Litigation (Non-Bankruptcy)	4.60	\$4,370.00
		<u>42.40</u>	<u>\$36,221.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	350.00	0.50	\$175.00
CHM	Mackle, Cia H.	Counsel	575.00	8.60	\$4,945.00
JKH	Hunter, James K. T.	Counsel	895.00	9.70	\$8,681.50
LFC	Cantor, Linda F.	Partner	950.00	23.60	\$22,420.00
				<u>42.40</u>	<u>\$36,221.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
CourtLink	\$3.28
Federal Express [E108]	\$17.36
Lexis/Nexis- Legal Research [E	\$80.10
Pacer - Court Research	\$20.20

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$26.53
Reproduction Expense [E101]	\$167.80
Reproduction/ Scan Copy	\$258.20
	<hr/>
	\$573.47

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
05/16/2017	LFC	AA	Review revised Assignment of Judgment and e-mail memos regarding same	0.30	950.00	\$285.00
				0.30		\$285.00

Asset Disposition [B130]						
05/14/2017	CHM	AD	Begin drafting motion to schedule distributions, approve form of notice.	4.60	575.00	\$2,645.00
05/16/2017	CHM	AD	Telephone conference with L. Cantor re motion.	0.10	575.00	\$57.50
05/18/2017	LFC	AD	Review draft victim report	0.10	950.00	\$95.00
05/21/2017	CHM	AD	Finalize distribution motion and email same to L. Cantor.	3.90	575.00	\$2,242.50
05/30/2017	LFC	AD	Review and revise motion to file under seal	0.50	950.00	\$475.00
05/30/2017	LFC	AD	Review case record and order concerning customer lists	0.20	950.00	\$190.00
05/31/2017	LFC	AD	Review case orders and e-mail memos to BRG and Trustee	0.30	950.00	\$285.00
05/31/2017	LFC	AD	Review revised exhibits and e-mail memos regarding filing matters	0.30	950.00	\$285.00
05/31/2017	LFC	AD	Calls with court clerk regarding filing of distribution chart under seal	0.20	950.00	\$190.00
05/31/2017	BDD	AD	Email L. Cantor re Motion to file Customer Names and Coin Distribution Data Under Seal	0.10	350.00	\$35.00
05/31/2017	BDD	AD	Email L. Cantor re Order Authorizing Filing of Customer Lists Under Seal	0.10	350.00	\$35.00
05/31/2017	BDD	AD	Conference with L. Cantor re filing of certain docs under seal	0.20	350.00	\$70.00
05/31/2017	BDD	AD	Email L. Cantor re error coin distribution motion	0.10	350.00	\$35.00
				10.70		\$6,640.00

Asset Disposition/Mel (B130)						
05/12/2017	LFC	ADM	Draft correspondence to Cia Mackle regarding motion to distribute coins and review pleadings.	0.60	950.00	\$570.00
05/16/2017	LFC	ADM	Review revised opt-out notices and e-mail memos regarding same	0.30	950.00	\$285.00
05/16/2017	LFC	ADM	Prepare memo re: coin distribution motion	0.40	950.00	\$380.00
05/18/2017	LFC	ADM	Review first draft motion to distribute coins and provide comments	0.50	950.00	\$475.00
05/22/2017	LFC	ADM	Review and revise motion to approve distribution	3.50	950.00	\$3,325.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			schedule			
05/23/2017	LFC	ADM	Review and revise motion to distribute Error Coins	1.20	950.00	\$1,140.00
05/23/2017	LFC	ADM	Conference call with BRG and Trustee regarding Motion to distribute Error Coins	0.70	950.00	\$665.00
05/23/2017	LFC	ADM	Review and revise motion to distribute Error Coins	0.80	950.00	\$760.00
05/23/2017	LFC	ADM	Review schedules for distribution motion	0.30	950.00	\$285.00
05/23/2017	LFC	ADM	Further revise motion to distribute Error Coins	1.00	950.00	\$950.00
05/24/2017	LFC	ADM	Review draft Coin Distribution Reports	0.20	950.00	\$190.00
05/24/2017	LFC	ADM	Review and revise Error Coin Distribution Motion	0.40	950.00	\$380.00
05/31/2017	LFC	ADM	Review and finalize exhibits, notices and other pleadings for Motion to Distribute Error Coins	0.70	950.00	\$665.00
05/31/2017	LFC	ADM	Confer with Nick Troszak regarding Error Coin Distribution matters	0.30	950.00	\$285.00
05/31/2017	LFC	ADM	E-mail correspondence and TCs with BRG regarding filing and service of error coin motion and exhibits	0.40	950.00	\$380.00
05/31/2017	LFC	ADM	Revise Error Coin Distribution Motion pleadings	0.40	950.00	\$380.00
				11.70		\$11,115.00

Bankruptcy Litigation [L430]

05/02/2017	JKH	BL	Emails from, to Mooney regarding discovery issues, emails to, from Cano regarding preparation of .pst files.	0.50	895.00	\$447.50
05/04/2017	JKH	BL	Emails from, to and conference call with Mooney, Friedman regarding discovery issues and preparation for same.	0.80	895.00	\$716.00
05/05/2017	JKH	BL	Telephone conference with Troszak regarding further document production issues.	0.20	895.00	\$179.00
05/15/2017	JKH	BL	Emails, telephone conference with Troszak regarding Gugasian discovery issues, email Mooney regarding same and review dvds to Mooney.	1.40	895.00	\$1,253.00
05/18/2017	JKH	BL	Email Mooney regarding amended responses and begin preparation of same.	1.30	895.00	\$1,163.50
05/26/2017	JKH	BL	Review Mooney email regarding discovery responses, work on amended responses to Request for Production of Documents.	1.40	895.00	\$1,253.00
05/27/2017	JKH	BL	Work on amended responses to Request for Production of Documents.	3.00	895.00	\$2,685.00
05/31/2017	JKH	BL	Email from, telephone conference with Mavusi and emails from, to, telephone conference with Troszak regarding same (.2); Review Mooney email regarding discovery issues and telephone	1.10	895.00	\$984.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			conferences, emails with Mooney, Troszak, review files regarding same, telephone conferences with Legal Vision regarding creation of native format regarding emails (.8).			
				<u>9.70</u>		<u>\$8,681.50</u>

Claims Admin/Objections[B310]

05/11/2017	LFC	CO	Review consent order and telephone conference with counsel for CTFT re: final order and distribution matters.	0.40	950.00	\$380.00
05/11/2017	LFC	CO	Review and respond to creditor e-mail correspondence.	0.30	950.00	\$285.00
05/11/2017	LFC	CO	Review proposed consent order (.2) and draft e-mail correspondence to trustee regarding same (.3).	0.50	950.00	\$475.00
05/12/2017	LFC	CO	Review pleadings for conference call with Trustee and financial advisors (.3).	0.30	950.00	\$285.00
05/12/2017	LFC	CO	Conference call with BRG and Trustee regarding distribution of coins to creditors (1.3).	1.30	950.00	\$1,235.00
05/15/2017	LFC	CO	Review mock-up of Opt-Out Notice	0.20	950.00	\$190.00
05/18/2017	LFC	CO	Respond to creditors correspondence	0.20	950.00	\$190.00
05/23/2017	LFC	CO	Review and draft comments regarding Supplemental Consent Order	0.30	950.00	\$285.00
05/24/2017	LFC	CO	Draft correspondence to Victim/Creditors	0.20	950.00	\$190.00
05/30/2017	LFC	CO	Review and revise motion to pay Great Collections	0.60	950.00	\$570.00
05/30/2017	LFC	CO	Respond to creditor correspondence	0.10	950.00	\$95.00
				<u>4.40</u>		<u>\$4,180.00</u>

Comp. of Prof./Others

05/25/2017	LFC	CPO	Draft motion to pay Great Collections' invoice	0.60	950.00	\$570.00
05/25/2017	LFC	CPO	Review and revise Great Collections' motion	0.20	950.00	\$190.00
05/26/2017	LFC	CPO	Further revise and finalize motion to pay Great Collections and declaration	0.20	950.00	\$190.00
				<u>1.00</u>		<u>\$950.00</u>

Litigation (Non-Bankruptcy)

05/16/2017	LFC	LN	Review supplemental consent order provisions and e-mail memo to CTFC counsel	0.30	950.00	\$285.00
05/19/2017	LFC	LN	Draft, review and revise motion to approve supplemental consent order, declarations and draft revisions to proposed form of order	3.10	950.00	\$2,945.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/24/2017	LFC	LN	Correspondence with CFTC counsel regarding Supplemental Consent Order revisions including draft revisions	0.30	950.00	\$285.00
05/30/2017	LFC	LN	Review and revise motion to approve Supplemental Consent Order .	0.60	950.00	\$570.00
05/31/2017	LFC	LN	Review and finalize FTC pleadings	0.30	950.00	\$285.00
				<u>4.60</u>		<u>\$4,370.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$36,221.50

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Expenses

05/01/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/01/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/04/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/04/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/04/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/15/2017	FE	59935.00002 FedEx Charges for 05-15-17	8.68
05/15/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.47
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.42
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.49
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.47
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.47
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.47
05/17/2017	CL	59935.00002 Courtlink charges for 5/17/2017	0.49
05/17/2017	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
05/17/2017	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
05/18/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/22/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
05/23/2017	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
05/23/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00

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05/24/2017	RE2	SCAN/COPY (57 @0.10 PER PG)	5.70
05/24/2017	RE2	SCAN/COPY (74 @0.10 PER PG)	7.40
05/25/2017	LN	59935.00002 Lexis Charges for 05-25-17	80.10
05/25/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
05/25/2017	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
05/25/2017	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
05/25/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
05/26/2017	FE	59935.00002 FedEx Charges for 05-26-17	8.68
05/26/2017	RE	(3 @0.20 PER PG)	0.60
05/26/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/26/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/26/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/26/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/26/2017	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
05/29/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/30/2017	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
05/30/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
05/30/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
05/30/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
05/30/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/31/2017	PAC	Pacer - Court Research	20.20

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05/31/2017	PO	59935.00002 :Postage Charges for 05-31-17	26.53
05/31/2017	RE	(2 @0.20 PER PG)	0.40
05/31/2017	RE	(4 @0.20 PER PG)	0.80
05/31/2017	RE	(16 @0.20 PER PG)	3.20
05/31/2017	RE	(54 @0.20 PER PG)	10.80
05/31/2017	RE	(112 @0.20 PER PG)	22.40
05/31/2017	RE	(648 @0.20 PER PG)	129.60
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/31/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/31/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40

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05/31/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/31/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/31/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/31/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
05/31/2017	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
05/31/2017	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
05/31/2017	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
05/31/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/31/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/31/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/31/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/31/2017	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/31/2017	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/31/2017	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
05/31/2017	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
05/31/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
05/31/2017	RE2	SCAN/COPY (50 @0.10 PER PG)	5.00
05/31/2017	RE2	SCAN/COPY (378 @0.10 PER PG)	37.80
05/31/2017	RE2	SCAN/COPY (378 @0.10 PER PG)	37.80
05/31/2017	RE2	SCAN/COPY (380 @0.10 PER PG)	38.00
05/31/2017	RE2	SCAN/COPY (380 @0.10 PER PG)	38.00

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05/31/2017 RE2 SCAN/COPY (380 @0.10 PER PG)

38.00

Total Expenses for this Matter

\$573.47

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 01/31/2018

Total Fees	\$36,221.50
Chargeable costs and disbursements	\$573.47
Total Due on Current Invoice.....	\$36,794.97

Outstanding Balance from prior Invoices as of 05/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117083	06/30/2017	\$34,901.50	\$2,435.45	\$37,336.95
117684	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
117688	08/31/2017	\$14,478.00	\$565.32	\$15,043.32
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 01, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118356

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 06/30/2017

FEES	\$34,901.50
EXPENSES	\$2,435.45
TOTAL CURRENT CHARGES	\$37,336.95

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.60	\$510.00
AD	Asset Disposition [B130]	2.10	\$1,995.00
ADM	Asset Disposition/Mel (B130)	2.60	\$2,470.00
BL	Bankruptcy Litigation [L430]	23.10	\$20,806.50
CA	Case Administration [B110]	5.60	\$5,320.00
CO	Claims Admin/Objections[B310]	3.10	\$2,945.00
CP	Compensation Prof. [B160]	0.20	\$190.00
CPO	Comp. of Prof./Others	0.20	\$190.00
EC	Executory Contracts [B185]	0.50	\$475.00
		<u>38.00</u>	<u>\$34,901.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	20.70	\$18,526.50
JSP	Pomerantz, Jason S.	Counsel	750.00	0.30	\$225.00
LFC	Cantor, Linda F.	Partner	950.00	17.00	\$16,150.00
				<u>38.00</u>	<u>\$34,901.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$61.99
Legal Vision Atty Mess Service	\$360.00
Pacer - Court Research	\$70.60
Postage [E108]	\$917.83

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$671.20
Reproduction/ Scan Copy	\$158.60
Overtime	\$195.23
	<hr/>
	\$2,435.45

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
06/14/2017	JSP	AA	Correspondence regarding On The Rocks	0.30	750.00	\$225.00
06/27/2017	LFC	AA	Review and revise proposed Assignment of Judgment and e-mail correspondence with collection counsel regarding same	0.30	950.00	\$285.00
				0.60		\$510.00

Asset Disposition [B130]						
06/01/2017	LFC	AD	Review and revise declaration in support of motion to pay Great Collections	0.30	950.00	\$285.00
06/01/2017	LFC	AD	Review and comment on form notices	0.20	950.00	\$190.00
06/07/2017	LFC	AD	Investigate and respond to creditor calls and correspondence	0.60	950.00	\$570.00
06/13/2017	LFC	AD	Telephone conference with Victim/Creditor regarding Error Coin motion	0.50	950.00	\$475.00
06/16/2017	LFC	AD	Review correspondence regarding Error Coin	0.10	950.00	\$95.00
06/26/2017	LFC	AD	Review and respond to creditor correspondence regarding Error Coin matters	0.20	950.00	\$190.00
06/28/2017	LFC	AD	Review creditor e-mails regarding Error Coin distribution	0.20	950.00	\$190.00
				2.10		\$1,995.00

Asset Disposition/Mel (B130)						
06/01/2017	LFC	ADM	Review comments and revise Error Coin Distribution Motion	0.30	950.00	\$285.00
06/01/2017	LFC	ADM	Review packages for service to Victim/Creditors and forms for filing under seal	0.50	950.00	\$475.00
06/14/2017	LFC	ADM	Review and analysis of coin distribution and claim issues	0.50	950.00	\$475.00
06/14/2017	LFC	ADM	Prepare e-mail correspondence re: coin distribution issues	0.20	950.00	\$190.00
06/23/2017	LFC	ADM	Review opposition to Error Coin Distribution motion and research creditor claim	0.30	950.00	\$285.00
06/23/2017	LFC	ADM	Telephone conference with Gugasian counsel regarding Error Coin Distribution Motion valuation issues .2, review case pleadings and record regarding coin valuations .2 and confer with James Hunter regarding same .1.	0.50	950.00	\$475.00
06/28/2017	LFC	ADM	Finalize stipulation with Gugasians' counsel resolving oppositions to Error Coin Distribution motion and Supplemental Consent Order and e-mail	0.30	950.00	\$285.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
memos regarding same				<u>2.60</u>		<u>\$2,470.00</u>
Bankruptcy Litigation [L430]						
06/04/2017	JKH	BL	Emails to, from Troszak, Mooney regarding Ford and collateral finance documents and review, research and office conference with Linda F. Cantor regarding same.	0.90	895.00	\$805.50
06/08/2017	JKH	BL	Email from Mooney, to Legal Vision, Troszak regarding discovery issues, work on amended responses, preparation of bates-stamped documents.	2.70	895.00	\$2,416.50
06/09/2017	JKH	BL	Draft, send response to June 8 Mooney email regarding discovery issues and telephone conference with Troszak regarding same (2.3); Work on Amended Responses to Request for Production of Documents (2.1).	4.40	895.00	\$3,938.00
06/11/2017	JKH	BL	Work on Amended Response to Request for Production of Documents.	2.20	895.00	\$1,969.00
06/12/2017	JKH	BL	Emails from Mooney to, from Troszak regarding production issue, emails regarding bates-stamped issue (.7); Work on Amended responses (2.1).	2.80	895.00	\$2,506.00
06/13/2017	JKH	BL	Email from, office conference with Linda F. Cantor regarding Gugasian status (.2); Work on preparation of Amended Responses (1.7).	1.90	895.00	\$1,700.50
06/14/2017	JKH	BL	Review opposition to motion regarding supplemental consent order and review, office conference with Linda F. Cantor and email Kosmala, Judd regarding same (.8); Work on Amended Responses to Request for Production of Documents (1.1).	1.90	895.00	\$1,700.50
06/14/2017	LFC	BL	Review Gugasians' limited objection to our motion to approve Supplemental Consent Order, confer with Jim Hunter regarding same and draft e-mail correspondence regarding resolution	0.60	950.00	\$570.00
06/16/2017	JKH	BL	Complete amended responses to Gugasian Request for Production of Documents and emails to Mooney, Kosmala regarding same.	2.40	895.00	\$2,148.00
06/20/2017	LFC	BL	Draft stipulation regarding limited objection to Motion to enter into Supplement Order with CFTC	0.50	950.00	\$475.00
06/21/2017	JKH	BL	Review excel spreadsheets regarding general ledger review and Troszak email regarding same.	0.30	895.00	\$268.50
06/23/2017	JKH	BL	Preparation for and telephone conference with Troszak and Judd regarding expert reports, Gugasian timing, issues.	0.60	895.00	\$537.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/26/2017	JKH	BL	Emails from, to office conference with Linda F. Cantor regarding coin valuation issue, Gugasian counsel objection.	0.20	895.00	\$179.00
06/26/2017	LFC	BL	Review and confer with Jim Hunter regarding Gugasians' oppositions to pending motions for Error Coin Distribution and Supplemental Consent Order, and confer with opposing counsel regarding same	0.60	950.00	\$570.00
06/27/2017	JKH	BL	Emails from, to Linda F. Cantor regarding error coin valuation issue.	0.10	895.00	\$89.50
06/27/2017	LFC	BL	Revise proposed stipulation to incorporate additional comments from Gugasians' counsel.	0.50	950.00	\$475.00
06/28/2017	JKH	BL	Emails, review documents regarding summary of Gugasian fees and expenses.	0.30	895.00	\$268.50
06/29/2017	LFC	BL	Review and confer with BRG re: requests by Gugasians' counsel .	0.20	950.00	\$190.00
				23.10		\$20,806.50

Case Administration [B110]

06/12/2017	LFC	CA	Draft Trustee Report #11	0.50	950.00	\$475.00
06/14/2017	LFC	CA	Review and revise Trustee Report including review of underlying documents and pleadings	1.70	950.00	\$1,615.00
06/22/2017	LFC	CA	Finalize proposed stipulation re: limited opposition to motion to enter into Supplemental Consent Order	0.60	950.00	\$570.00
06/22/2017	LFC	CA	Review and analysis regarding payment and budget matters for Trustee Report #11	0.50	950.00	\$475.00
06/28/2017	LFC	CA	Review and analysis regarding professional fees, MEL related fees, fee orders and estate finances for preparation of Trustee Report #11 (.8) and prepare fee analysis (.3) CA	1.10	950.00	\$1,045.00
06/28/2017	LFC	CA	Confer with Nick Troszak regarding professional fee analysis	0.20	950.00	\$190.00
06/28/2017	LFC	CA	Confer with James Hunter re: Gugasian litigation costs	0.10	950.00	\$95.00
06/28/2017	LFC	CA	Review fee and expense numbers and budgets	0.30	950.00	\$285.00
06/28/2017	LFC	CA	Update Trustee report	0.30	950.00	\$285.00
06/29/2017	LFC	CA	Revise Trustee report	0.20	950.00	\$190.00
06/29/2017	LFC	CA	Confer with BRG re: Trustee report	0.10	950.00	\$95.00
				5.60		\$5,320.00

Claims Admin/Objections[B310]

06/06/2017	LFC	CO	Address creditor calls and e-mails regarding Error	0.60	950.00	\$570.00
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			Coin Distribution motion matters			
06/07/2017	LFC	CO	Address creditor calls and e-mails regarding Error Coin Distribution motion matters	0.60	950.00	\$570.00
06/12/2017	LFC	CO	Respond to creditor inquiries re: Error Coins	0.30	950.00	\$285.00
06/13/2017	LFC	CO	Review and respond to creditor correspondence	0.30	950.00	\$285.00
06/15/2017	LFC	CO	Address creditor correspondence re: Error Coin Distribution and case matters	0.30	950.00	\$285.00
06/15/2017	LFC	CO	Address creditor correspondence re: Error Coin Distribution and case matters	0.30	950.00	\$285.00
06/22/2017	LFC	CO	Review creditor responses to Error Coin opt-in forms and correspondence regarding same	0.40	950.00	\$380.00
06/23/2017	LFC	CO	Respond to voicemail messages from creditors regarding Error Coin Distribution	0.30	950.00	\$285.00
				<u>3.10</u>		<u>\$2,945.00</u>
Compensation Prof. [B160]						
06/29/2017	LFC	CP	Review pleadings on Trustee fee matters and e-mail memos regarding same	0.20	950.00	\$190.00
				<u>0.20</u>		<u>\$190.00</u>
Comp. of Prof./Others						
06/23/2017	LFC	CPO	Prepare order and CNO on motion to pay Great Collections' invoice	0.20	950.00	\$190.00
				<u>0.20</u>		<u>\$190.00</u>
Executory Contracts [B185]						
06/01/2017	LFC	EC	Review contracts	0.50	950.00	\$475.00
				<u>0.50</u>		<u>\$475.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$34,901.50

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Expenses

05/31/2017	FE	59935.00002 FedEx Charges for 05-31-17	8.70
05/31/2017	FE	59935.00002 FedEx Charges for 05-31-17	8.70
06/01/2017	FE	59935.00002 FedEx Charges for 06-01-17	10.93
06/01/2017	PO	59935.00002 :Postage Charges for 06-01-17	184.00
06/01/2017	PO	59935.00002 :Postage Charges for 06-01-17	23.66
06/01/2017	PO	59935.00002 :Postage Charges for 06-01-17	690.73
06/01/2017	RE	(3 @0.20 PER PG)	0.60
06/01/2017	RE	(6 @0.20 PER PG)	1.20
06/01/2017	RE	(30 @0.20 PER PG)	6.00
06/01/2017	RE	(30 @0.20 PER PG)	6.00
06/01/2017	RE	(38 @0.20 PER PG)	7.60
06/01/2017	RE	(46 @0.20 PER PG)	9.20
06/01/2017	RE	(48 @0.20 PER PG)	9.60
06/01/2017	RE	(134 @0.20 PER PG)	26.80
06/01/2017	RE	(276 @0.20 PER PG)	55.20
06/01/2017	RE	(379 @0.20 PER PG)	75.80
06/01/2017	RE	(435 @0.20 PER PG)	87.00
06/01/2017	RE	(705 @0.20 PER PG)	141.00
06/01/2017	RE	(844 @0.20 PER PG)	168.80
06/01/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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06/01/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/01/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/01/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/01/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
06/01/2017	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
06/01/2017	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
06/01/2017	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
06/01/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
06/01/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
06/01/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
06/01/2017	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
06/01/2017	RE2	SCAN/COPY (125 @0.10 PER PG)	12.50
06/01/2017	RE2	SCAN/COPY (125 @0.10 PER PG)	12.50
06/01/2017	RE2	SCAN/COPY (125 @0.10 PER PG)	12.50
06/01/2017	RE2	SCAN/COPY (379 @0.10 PER PG)	37.90
06/01/2017	RE2	SCAN/COPY (380 @0.10 PER PG)	38.00
06/01/2017	SO	Secretarial Overtime, J. Washington	195.23
06/02/2017	LV	Legal Vision Atty/Mess. Service- Inv. 47476, Delivery to USB Santa Ana, J. Washington	360.00
06/12/2017	FE	59935.00002 FedEx Charges for 06-12-17	8.70
06/12/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/13/2017	PO	59935.00002 :Postage Charges for 06-13-17	2.03

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06/13/2017	RE	(4 @0.20 PER PG)	0.80
06/14/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/16/2017	PO	59935.00002 :Postage Charges for 06-16-17	3.08
06/16/2017	RE	(54 @0.20 PER PG)	10.80
06/16/2017	RE	(68 @0.20 PER PG)	13.60
06/16/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
06/16/2017	RE2	SCAN/COPY (34 @0.10 PER PG)	3.40
06/16/2017	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
06/16/2017	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
06/16/2017	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30
06/16/2017	RE2	SCAN/COPY (34 @0.10 PER PG)	3.40
06/21/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/22/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/23/2017	FE	59935.00002 FedEx Charges for 06-23-17	24.96
06/23/2017	PO	59935.00002 :Postage Charges for 06-23-17	7.63
06/23/2017	RE	(32 @0.20 PER PG)	6.40
06/23/2017	RE	(77 @0.20 PER PG)	15.40
06/23/2017	RE	(147 @0.20 PER PG)	29.40
06/23/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/23/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/23/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20

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06/23/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
06/23/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
06/23/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/23/2017	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
06/26/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/27/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/29/2017	PO	59935.00002 :Postage Charges for 06-29-17	6.70
06/29/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
06/29/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/30/2017	PAC	Pacer - Court Research	70.60
Total Expenses for this Matter			\$2,435.45

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/01/2018

Total Fees	\$34,901.50
Chargeable costs and disbursements	\$2,435.45
Total Due on Current Invoice.....	\$37,336.95

Outstanding Balance from prior Invoices as of 06/30/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117684	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
117688	08/31/2017	\$14,478.00	\$565.32	\$15,043.32
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

July 31, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118358

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2017

FEES	\$13,820.50
EXPENSES	\$7,002.50
TOTAL CURRENT CHARGES	\$20,823.00

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	9.20	\$8,740.00
BL	Bankruptcy Litigation [L430]	1.40	\$1,280.50
CA	Case Administration [B110]	2.30	\$2,185.00
CO	Claims Admin/Objections[B310]	1.50	\$1,425.00
LN	Litigation (Non-Bankruptcy)	0.20	\$190.00
		<u>14.60</u>	<u>\$13,820.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	0.90	\$805.50
LFC	Cantor, Linda F.	Partner	950.00	13.70	\$13,015.00
				<u>14.60</u>	<u>\$13,820.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$34.62
Legal Vision Atty Mess Service	\$653.33
Outside Reproduction Expense	\$2,428.00
Outside Services	\$3,182.16
Pacer - Court Research	\$19.40

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$25.09
Reproduction Expense [E101]	\$609.60
Reproduction/ Scan Copy	\$50.30
	<hr/>
	\$7,002.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
07/05/2017	LFC	ADM	Draft, review and finalize response to Objection to Error Coin Distribution Motion	1.70	950.00	\$1,615.00
07/10/2017	LFC	ADM	Telephone conference with BRG re: Error Coin opt-out list	0.10	950.00	\$95.00
07/10/2017	LFC	ADM	Review pleadings and draft Supplement to Distribution Schedule	0.30	950.00	\$285.00
07/12/2017	LFC	ADM	Review Error Coin motion pleadings for hearing on 7/13/17	0.50	950.00	\$475.00
07/13/2017	LFC	ADM	Travel and attend hearing on Motion to approve Error Coin Distribution Scheduled etc.	4.30	950.00	\$4,085.00
07/13/2017	LFC	ADM	Draft Order approving Error Coin Distribution Motion	1.20	950.00	\$1,140.00
07/17/2017	LFC	ADM	Finalize Error Coin Order	0.30	950.00	\$285.00
07/18/2017	LFC	ADM	Review updated Coin Distribution Schedule and e-mail memos regarding same	0.10	950.00	\$95.00
07/25/2017	LFC	ADM	Review and respond to correspondence regarding Error Coins	0.30	950.00	\$285.00
07/26/2017	LFC	ADM	Confer with BRG regarding Error Coin insurance and delivery matters	0.20	950.00	\$190.00
07/27/2017	LFC	ADM	Prepare Final Distribution Schedule for filing with the Court under seal	0.20	950.00	\$190.00
				9.20		\$8,740.00

Bankruptcy Litigation [L430]

07/07/2017	JKH	BL	Emails, office conference with Linda F. Cantor regarding Gugasian Form 2 Request (.2); Emails from Mooney, to, from Mooney regarding document requests (.2).	0.40	895.00	\$358.00
07/07/2017	LFC	BL	Review form 2 requested by Gugasians and confer with BRG	0.20	950.00	\$190.00
07/10/2017	JKH	BL	Email Mooney regarding copying of BRG boxes.	0.10	895.00	\$89.50
07/10/2017	LFC	BL	Draft order approving Stipulation with Gugasians	0.30	950.00	\$285.00
07/13/2017	JKH	BL	Emails from, to Mooney, Troszak regarding BRG document review.	0.10	895.00	\$89.50
07/17/2017	JKH	BL	Review emails Mooney, Troszak, Espinoza regarding document review issues.	0.20	895.00	\$179.00
07/25/2017	JKH	BL	Review Mooney, Troszak emails regarding retrieval of boxes.	0.10	895.00	\$89.50
				1.40		\$1,280.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Case Administration [B110]						
07/06/2017	LFC	CA	Review all files and pleadings, and draft case status report for OUST	2.30	950.00	\$2,185.00
				<u>2.30</u>		<u>\$2,185.00</u>
Claims Admin/Objections[B310]						
07/05/2017	LFC	CO	Review e-mail correspondence to Tulving creditors	0.30	950.00	\$285.00
07/06/2017	LFC	CO	Review creditor correspondence	0.30	950.00	\$285.00
07/17/2017	LFC	CO	Tulving Review and respond to creditor correspondence	0.20	950.00	\$190.00
07/18/2017	LFC	CO	Review creditor correspondence	0.20	950.00	\$190.00
07/19/2017	LFC	CO	Review creditor correspondence	0.20	950.00	\$190.00
07/20/2017	LFC	CO	Review and response to creditor and BRG correspondence	0.30	950.00	\$285.00
				<u>1.50</u>		<u>\$1,425.00</u>
Litigation (Non-Bankruptcy)						
07/31/2017	LFC	LN	Review status of Order on motion to enter into supplemental consent order	0.20	950.00	\$190.00
				<u>0.20</u>		<u>\$190.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$13,820.50

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Expenses

05/11/2017	OS	Legal Vision Consulting Group, Inv. 47128, JKTH	2,193.98
05/31/2017	OS	Legal Vision Consulting Group, Inv. 47383, JKTH	330.00
06/01/2017	OR	Outside Reproduction Expense [E102] Legal Vision Consulting Group, Inv. 47420, L. Sneed	2,308.00
06/09/2017	OS	Legal Vision Consulting Group, Inv. 47536, JKTH	658.18
06/29/2017	FE	59935.00002 FedEx Charges for 06-29-17	8.64
07/01/2017	OR	Outside Reproduction Expense [E102] Legal Vision Consulting Group, Inv. 47833	120.00
07/05/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
07/06/2017	FE	59935.00002 FedEx Charges for 07-06-17	8.62
07/06/2017	PO	59935.00002 :Postage Charges for 07-06-17	2.03
07/06/2017	PO	59935.00002 :Postage Charges for 07-06-17	8.71
07/06/2017	RE	(10 @0.20 PER PG)	2.00
07/06/2017	RE	(23 @0.20 PER PG)	4.60
07/06/2017	RE	(130 @0.20 PER PG)	26.00
07/06/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
07/07/2017	RE	(1 @0.20 PER PG)	0.20
07/07/2017	RE	(3 @0.20 PER PG)	0.60
07/07/2017	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
07/10/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/10/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/10/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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07/10/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/11/2017	LV	Legal Vision Atty/Mess. Service- Inv. 48015, Delivery to Santa Ana Chambers, LFC	240.00
07/11/2017	RE	(20 @0.20 PER PG)	4.00
07/11/2017	RE	(120 @0.20 PER PG)	24.00
07/11/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/11/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/11/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/11/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
07/11/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
07/12/2017	RE	(52 @0.20 PER PG)	10.40
07/12/2017	RE	(72 @0.20 PER PG)	14.40
07/13/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/13/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/13/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/14/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/14/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/17/2017	FE	59935.00002 FedEx Charges for 07-17-17	8.68
07/17/2017	PO	59935.00002 :Postage Charges for 07-17-17	12.32
07/17/2017	RE	(11 @0.20 PER PG)	2.20
07/17/2017	RE	(12 @0.20 PER PG)	2.40
07/17/2017	RE	(154 @0.20 PER PG)	30.80

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07/17/2017	RE	(168 @0.20 PER PG)	33.60
07/17/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/17/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/17/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
07/17/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
07/17/2017	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
07/17/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
07/17/2017	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
07/18/2017	FE	59935.00002 FedEx Charges for 07-18-17	8.68
07/18/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/25/2017	PO	59935.00002 :Postage Charges for 07-25-17	2.03
07/27/2017	RE	(24 @0.20 PER PG)	4.80
07/27/2017	RE	(40 @0.20 PER PG)	8.00
07/27/2017	RE	(1104 @0.20 PER PG)	220.80
07/28/2017	RE2	SCAN/COPY (368 @0.10 PER PG)	36.80
07/31/2017	LV	Legal Vision Atty/Mess. Service- Inv. 48353, Santa Ana Bankruptcy Court, J. Washington	413.33
07/31/2017	PAC	Pacer - Court Research	19.40
07/31/2017	RE	(1104 @0.20 PER PG)	220.80

Total Expenses for this Matter

\$7,002.50

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 07/31/2017

Total Fees	\$13,820.50
Chargeable costs and disbursements	\$7,002.50
Total Due on Current Invoice.....	\$20,823.00

Outstanding Balance from prior Invoices as of 07/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117688	08/31/2017	\$14,478.00	\$565.32	\$15,043.32
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 01, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118359

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2017

FEES	\$14,478.00
EXPENSES	\$565.32
TOTAL CURRENT CHARGES	\$15,043.32

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	0.90	\$855.00
BL	Bankruptcy Litigation [L430]	12.90	\$11,628.00
CO	Claims Admin/Objections[B310]	0.30	\$285.00
LN	Litigation (Non-Bankruptcy)	1.80	\$1,710.00
		<u>15.90</u>	<u>\$14,478.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	11.40	\$10,203.00
LFC	Cantor, Linda F.	Partner	950.00	4.50	\$4,275.00
				<u>15.90</u>	<u>\$14,478.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$17.52
Legal Vision Atty Mess Service	\$150.00
Pacer - Court Research	\$19.80
Postage [E108]	\$61.60
Reproduction Expense [E101]	\$281.60
Reproduction/ Scan Copy	\$7.30

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Travel Expense [E110]	\$27.50
	<hr/>
	\$565.32

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
08/02/2017	LFC	ADM	Review and analysis regarding claims and professional fees	0.50	950.00	\$475.00
08/07/2017	LFC	ADM	E-mail correspondence regarding coin shipping to Victim/Creditors	0.20	950.00	\$190.00
08/07/2017	LFC	ADM	Prepare correspondence regarding Error Coin distribution matters	0.20	950.00	\$190.00
				0.90		\$855.00
Bankruptcy Litigation [L430]						
08/03/2017	JKH	BL	Preparation, meeting with Linda F. Cantor, Troszak, Judd regarding Gugasian case status, strategy (.5); Emails to, from Kosmala regarding potential mediation, strategy (.2).	0.70	895.00	\$626.50
08/03/2017	LFC	BL	Tulving Review and analysis regarding litigation matters	0.50	950.00	\$475.00
08/03/2017	LFC	BL	Correspondence phone call with Gugasian counsel regarding mediation matters	0.40	950.00	\$380.00
08/03/2017	LFC	BL	Review potential mediators	0.40	950.00	\$380.00
08/04/2017	JKH	BL	Emails to, from, Linda F. Cantor regarding mediation approval.	0.10	895.00	\$89.50
08/16/2017	JKH	BL	Emails from, to, telephone conference with Troszak regarding copy of returned boxes and emails to, from copying service, to Mooney regarding same.	0.30	895.00	\$268.50
08/17/2017	JKH	BL	Emails from Mooney, telephone call from Troszak regarding copying permission denial.	0.10	895.00	\$89.50
08/18/2017	JKH	BL	Review files regarding meet and confer and email Mooney regarding same, Gugasian deposition scheduling.	0.40	895.00	\$358.00
08/19/2017	JKH	BL	Emails from, to Mooney regarding further meet and confer demands.	0.30	895.00	\$268.50
08/20/2017	JKH	BL	Work on Second Set of Interrogatories, Request for Production of Documents to Levon Gugasian.	3.80	895.00	\$3,401.00
08/21/2017	JKH	BL	Complete drafting, serve second sets of Interrogatories, Request for Production of Documents to Levon Gugasian.	2.70	895.00	\$2,416.50
08/22/2017	JKH	BL	Email, telephone conference with Mavusi regarding scheduling deposition.	0.20	895.00	\$179.00
08/23/2017	JKH	BL	Review Gugasian Subpoenas Duces Tecum to BRG, A-Mark and Thoerner and Thoma and email Kosmala, Troszak regarding same (.7); Review Gugasian second Request for Production of	1.30	895.00	\$1,163.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			Documents (.6).			
08/23/2017	LFC	BL	Review subpoena notices / Gugasian litigation	0.20	950.00	\$190.00
08/24/2017	JKH	BL	Email from, teleconference with, Troszak, Judd regarding Gugasian Subpoenas Duces Tecum, scheduling of BRG deposition (.3); Telephone conference, emails Mooney regarding same (.1).	0.40	895.00	\$358.00
08/28/2017	JKH	BL	Emails, telephone conference with Mooney, Friedman regarding meet and confer, mediation, prior mediator, and email Kosmala, office conference with Linda F. Cantor regarding same.	0.70	895.00	\$626.50
08/29/2017	JKH	BL	Telephone call from and telephone conference with A-Mark counsel regarding Gugasian Subpoena Duces Tecum.	0.30	895.00	\$268.50
08/30/2017	JKH	BL	Emails, telephone conference with Mooney regarding mediation, discovery status.	0.10	895.00	\$89.50
				<u>12.90</u>		<u>\$11,628.00</u>

Claims Admin/Objections[B310]

08/14/2017	LFC	CO	Review creditor correspondence and phone calls	0.20	950.00	\$190.00
08/16/2017	LFC	CO	Review creditor correspondence	0.10	950.00	\$95.00
				<u>0.30</u>		<u>\$285.00</u>

Litigation (Non-Bankruptcy)

08/07/2017	LFC	LN	Review docket and rules regarding Judge's ruling on supplemental Consent Order Motion and prepare correspondence regarding same	0.50	950.00	\$475.00
08/08/2017	LFC	LN	Draft declaration regarding resolution of limited objection to motion to enter into supplemental consent order	1.30	950.00	\$1,235.00
				<u>1.80</u>		<u>\$1,710.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$14,478.00

Pachulski Stang Ziehl & Jones LLP
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Expenses

08/07/2017	RE	(1 @0.20 PER PG)	0.20
08/08/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/08/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/09/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/10/2017	FE	59935.00002 FedEx Charges for 08-10-17	8.75
08/10/2017	PO	59935.00002 :Postage Charges for 08-10-17	37.24
08/10/2017	RE	(91 @0.20 PER PG)	18.20
08/10/2017	RE	(182 @0.20 PER PG)	36.40
08/10/2017	RE	(1092 @0.20 PER PG)	218.40
08/10/2017	TE	Travel Expense [E110] Westwood Center, Garage Parking, JKTH	27.50
08/18/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/18/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/18/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/18/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/18/2017	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
08/21/2017	LV	Legal Vision Atty/Mess. Service- Inv. 48638, Delivery to Rutan & Tucker LLP, N. De Leon	150.00
08/21/2017	PO	59935.00002 :Postage Charges for 08-21-17	24.36
08/21/2017	RE	(42 @0.20 PER PG)	8.40
08/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/21/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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08/21/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
08/21/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
08/21/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
08/24/2017	FE	59935.00002 FedEx Charges for 08-24-17	8.77
08/24/2017	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/31/2017	PAC	Pacer - Court Research	19.80
Total Expenses for this Matter			\$565.32

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/01/2018

Total Fees	\$14,478.00
Chargeable costs and disbursements	\$565.32
Total Due on Current Invoice.....	\$15,043.32

Outstanding Balance from prior Invoices as of 08/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

September 30, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118360

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 09/30/2017

FEES	\$8,184.00
EXPENSES	\$319.62
TOTAL CURRENT CHARGES	\$8,503.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	4.00	\$3,800.00
BL	Bankruptcy Litigation [L430]	3.60	\$3,244.00
CO	Claims Admin/Objections[B310]	1.20	\$1,140.00
		<u>8.80</u>	<u>\$8,184.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	3.20	\$2,864.00
LFC	Cantor, Linda F.	Partner	950.00	5.60	\$5,320.00
				<u>8.80</u>	<u>\$8,184.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$9.00
Legal Vision Atty Mess Service	\$180.00
Pacer - Court Research	\$39.50
Postage [E108]	\$17.42
Reproduction Expense [E101]	\$67.80
Reproduction/ Scan Copy	\$5.90

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
	<hr/>
	\$319.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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September 30, 2017

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
09/13/2017	LFC	ADM	Review opt-out motion and case records on victim/creditor	0.20	950.00	\$190.00
09/18/2017	LFC	ADM	Confer with BRG re: Pavlovsky Opt-Out motion and coin shipment Respond to creditor correspondence	0.20	950.00	\$190.00
09/19/2017	LFC	ADM	E-mail correspondence with creditors and with BRG re: coin distributions	0.30	950.00	\$285.00
09/26/2017	LFC	ADM	Review Opt-out request from creditor and consider alternatives and confer with BRG	0.40	950.00	\$380.00
09/27/2017	LFC	ADM	Conference call with Weneta Kosmala and BRG regarding Error Coin distributions and further opt-out requests	0.50	950.00	\$475.00
09/28/2017	LFC	ADM	Review records and files regarding opt-out periods, review pleadings and draft response to opt-out motion	2.40	950.00	\$2,280.00
				4.00		\$3,800.00

Bankruptcy Litigation [L430]

09/01/2017	JKH	BL	Emails from, to Mooney regarding continuance stipulation and review, execute same.	0.20	895.00	\$179.00
09/05/2017	JKH	BL	Emails from, to Friedman, Mooney and telephone conference with Mooney regarding mediation discovery issues.	0.30	895.00	\$268.50
09/06/2017	JKH	BL	Emails from, to Mooney, Friedman, Kosmala regarding discovery deadline extensions, mediation dates, rate schedule.	0.40	895.00	\$358.00
09/07/2017	JKH	BL	Email Kosmala regarding mediation dates, location.	0.10	895.00	\$89.50
09/11/2017	JKH	BL	Emails to, from Kosmala regarding mediation.	0.10	895.00	\$89.50
09/12/2017	JKH	BL	Emails from, to Friedman regarding mediation date.	0.10	895.00	\$89.50
09/13/2017	JKH	BL	Emails to, from, Friedman, Kosmala, Mooney regarding mediation date, stipulation for extensions of date and review, execute same (.4); Emails to, from Linda F. Cantor regarding motion regarding mediation fee approval (.2).	0.60	895.00	\$537.00
09/13/2017	LFC	BL	Review correspondence re: mediation and finalize cash disbursement motion	0.20	950.00	\$190.00
09/13/2017	LFC	BL	Draft cash disbursement motion for mediation fees.	0.20	950.00	\$190.00
09/14/2017	JKH	BL	Emails, telephone conferences with Mooney, Troszak regarding Gugasian stipulations, entered orders and discovery extensions (.4); Emails from, to Koppenhoefer regarding BRG Subpoena Duces Tecum status (.1); Office conference, emails	0.60	895.00	\$537.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			regarding calendaring of continued Gugasian dates, calendar same (.1)>			
09/18/2017	JKH	BL	Review entered Gugasian orders and calendar new dates.	0.20	895.00	\$179.00
09/19/2017	JKH	BL	Emails from, to Judicate West, Friedman regarding mediation details.	0.30	895.00	\$268.50
09/21/2017	JKH	BL	Telephone conference with Mooney regarding mediation structure issue.	0.10	895.00	\$89.50
09/25/2017	JKH	BL	Emails from, to mediator, Friedman and to Linda F. Cantor regarding mediation schedule, fee motion status.	0.20	895.00	\$179.00
				<u>3.60</u>		<u>\$3,244.00</u>

Claims Admin/Objections[B310]

09/20/2017	LFC	CO	Review numerous email correspondence and calls from creditors and confer with BRG regarding same	0.30	950.00	\$285.00
09/21/2017	LFC	CO	Address creditor calls and correspondence	0.30	950.00	\$285.00
09/22/2017	LFC	CO	Address creditor calls and correspondence	0.20	950.00	\$190.00
09/25/2017	LFC	CO	Review correspondence from and regarding creditors	0.20	950.00	\$190.00
09/27/2017	LFC	CO	Review creditor correspondence	0.20	950.00	\$190.00
				<u>1.20</u>		<u>\$1,140.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$8,184.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Expenses

09/06/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
09/06/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
09/21/2017	FE	59935.00002 FedEx Charges for 09-21-17	9.00
09/21/2017	PO	59935.00002 :Postage Charges for 09-21-17	9.38
09/21/2017	RE	(182 @0.20 PER PG)	36.40
09/21/2017	RE	(13 @0.20 PER PG)	2.60
09/28/2017	PO	59935.00002 :Postage Charges for 09-28-17	8.04
09/28/2017	RE	(144 @0.20 PER PG)	28.80
09/28/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/28/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/28/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/28/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/28/2017	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
09/29/2017	LV	Legal Vision Atty/Mess. Service- Inv. 49207, Santa Ana Bankruptcy Court, J. Washington	180.00
09/30/2017	PAC	Pacer - Court Research	39.50

Total Expenses for this Matter

\$319.62

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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September 30, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 09/30/2017

Total Fees	\$8,184.00
Chargeable costs and disbursements	\$319.62
Total Due on Current Invoice.....	\$8,503.62

Outstanding Balance from prior Invoices as of 09/30/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32

Total Amount Due on Current and Prior Invoices

\$915,279.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

October 31, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 117965

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 10/31/2017

FEES	\$13,965.00
EXPENSES	\$3,909.95
TOTAL CURRENT CHARGES	\$17,874.95

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	4.60	\$4,370.00
BL	Bankruptcy Litigation [L430]	3.70	\$3,515.00
CA	Case Administration [B110]	2.70	\$2,565.00
LN	Litigation (Non-Bankruptcy)	3.70	\$3,515.00
		<u>14.70</u>	<u>\$13,965.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
LFC	Cantor, Linda F.	Partner	950.00	14.70	\$13,965.00
				<u>14.70</u>	<u>\$13,965.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Attorney Service [E107]	\$3,795.00
Conference Call [E105]	\$4.46
Federal Express [E108]	\$8.85
Filing Fee [E112]	\$7.50
Pacer - Court Research	\$20.70
Postage [E108]	\$9.84

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$57.00
Reproduction/ Scan Copy	\$6.60
	<hr/>
	\$3,909.95

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
10/02/2017	LFC	ADM	Review creditor correspondence regarding coin distributions	0.20	950.00	\$190.00
10/03/2017	LFC	ADM	Review and respond to numerous e-mail correspondence from creditors regarding Error Coin distributions, lost coins and opt-out requests	0.50	950.00	\$475.00
10/06/2017	LFC	ADM	Confer with James Hunter regarding hearing on Igor Pavlovsky opt-out motion and e-mail correspondence regarding same	0.20	950.00	\$190.00
10/12/2017	LFC	ADM	Address creditor opt-out issues	0.20	950.00	\$190.00
10/13/2017	LFC	ADM	Draft and Review e-mail correspondence regarding error coin distributions	0.20	950.00	\$190.00
10/13/2017	LFC	ADM	Review and respond to inquiry regarding opt-out creditors	0.20	950.00	\$190.00
10/13/2017	LFC	ADM	Revise draft response to victim/creditor	0.20	950.00	\$190.00
10/16/2017	LFC	ADM	Review and address numerous e-mail correspondence from BRG and creditors regarding creditor distributions re Error Coins	0.40	950.00	\$380.00
10/16/2017	LFC	ADM	Review claim and draft stipulation for Thompson opt-out of coin distribution re Error Coins	0.60	950.00	\$570.00
10/17/2017	LFC	ADM	Review and finalize Pavlovsky Order to opt-out of coin distribution re Error Coins	0.20	950.00	\$190.00
10/17/2017	LFC	ADM	Review and revise draft stipulation with Thompsons re Error Coins	0.20	950.00	\$190.00
10/18/2017	LFC	ADM	Review and finalize form of additional stipulations to opt-out of error coin distribution	0.30	950.00	\$285.00
10/19/2017	LFC	ADM	Address coin distribution matters re Error Coins	0.20	950.00	\$190.00
10/20/2017	LFC	ADM	Confer with creditors and e-mail correspondence with BRG regarding error coin distributions re Error Coins	0.20	950.00	\$190.00
10/26/2017	LFC	ADM	Draft stipulation to opt-out of Error Coin Distribution for Audrey Whitnell and revise Johnson stipulation	0.30	950.00	\$285.00
10/27/2017	LFC	ADM	Review and address creditor correspondence re: coin deliveries	0.50	950.00	\$475.00
				4.60		\$4,370.00

Bankruptcy Litigation [L430]

10/09/2017	LFC	BL	Review and finalize order approving cash disbursement for mediation costs	0.10	950.00	\$95.00
10/09/2017	LFC	BL	Finalize Declaration re: non-opposition to cash	0.10	950.00	\$95.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			disbursement motion			
10/10/2017	LFC	BL	Confer with Jim Hunter regarding mediation costs and review document	0.20	950.00	\$190.00
10/12/2017	LFC	BL	Review document request from counsel for the Gugasians and confer with BRG and Trustee regarding same	0.20	950.00	\$190.00
10/12/2017	LFC	BL	Review and analysis re: professional fee schedules and updates prepared by BRG for the Gugasians	0.30	950.00	\$285.00
10/18/2017	LFC	BL	Review and compile expenses and fees of professionals in response to information request from Gugasian counsel	0.50	950.00	\$475.00
10/18/2017	LFC	BL	Review updated professional fee figures from BRG and review fee applications and orders regarding trustee fees	0.60	950.00	\$570.00
10/19/2017	LFC	BL	Work on discovery request by Gugasian counsel	0.30	950.00	\$285.00
10/23/2017	LFC	BL	Confer with BRG re: fee schedule . and e-mail correspondence regarding same	0.20	950.00	\$190.00
10/23/2017	LFC	BL	Review Form 2 detail for Gugasian Litigation and e-mail memos regarding same	0.20	950.00	\$190.00
10/23/2017	LFC	BL	Review revised professional fee analysis for Gugasian litigation	0.10	950.00	\$95.00
10/24/2017	LFC	BL	Prepare documents for counsel in Gugasian litigation (.2) and e-mails regarding same (.1)	0.30	950.00	\$285.00
10/30/2017	LFC	BL	Review cases and code provision regarding priority of administrative claims for Mediation Statement narrative (.3) and confer with Jim Hunter re: same (.1)	0.40	950.00	\$380.00
10/30/2017	LFC	BL	Review mediation statement	0.20	950.00	\$190.00
				3.70		\$3,515.00

Case Administration [B110]

10/09/2017	LFC	CA	Review orders and outstanding fees and costs and review docket for preparation of Interim U.S.T. report	0.70	950.00	\$665.00
10/10/2017	LFC	CA	Review case docket and files and begin draft of Interim Chapter 7 Trustee report	0.90	950.00	\$855.00
10/11/2017	LFC	CA	Work on Interim Chapter 7 Report and analysis of fees	0.60	950.00	\$570.00
10/11/2017	LFC	CA	Finalize draft report and send out for comments	0.30	950.00	\$285.00
10/12/2017	LFC	CA	Review fee and expense schedule	0.20	950.00	\$190.00
				2.70		\$2,565.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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October 31, 2017

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Litigation (Non-Bankruptcy)						
10/02/2017	LFC	LN	Conferences with IRS criminal investigator regarding Tulving transfers .2 and confer with BRG regarding underlying documents	0.10	950.00	\$95.00
10/02/2017	LFC	LN	Review documents and draft e-mail memo for IRS investigator	0.20	950.00	\$190.00
10/25/2017	LFC	LN	Finalize correspondence to Gugasians' counsel re: information request	0.20	950.00	\$190.00
10/27/2017	LFC	LN	Review status of order and e-mail memo to counsel for Commodities Futures Trading Commission regarding Supplement Consent Order	0.40	950.00	\$380.00
10/30/2017	LFC	LN	Review files and records and draft renewed motion to approve supplemental consent order	1.10	950.00	\$1,045.00
10/31/2017	LFC	LN	Review and revise renewed motion re: supplemental consent order and related pleadings	1.70	950.00	\$1,615.00
				<hr/> 3.70		<hr/> \$3,515.00
TOTAL SERVICES FOR THIS MATTER:						\$13,965.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 117965
October 31, 2017

Expenses

09/27/2017	CC	Conference Call [E105] AT&T Conference Call, LFC	4.46
10/09/2017	FE	59935.00002 FedEx Charges for 10-09-17	8.85
10/09/2017	PO	59935.00002 :Postage Charges for 10-09-17	9.38
10/09/2017	RE	(266 @0.20 PER PG)	53.20
10/09/2017	RE	(19 @0.20 PER PG)	3.80
10/12/2017	AS	Attorney Service [E107] Judicate West, JKTH	3,795.00
10/12/2017	PO	59935.00002 :Postage Charges for 10-12-17	0.46
10/16/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
10/17/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
10/17/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
10/17/2017	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
10/24/2017	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
10/25/2017	FF	Filing Fee [E112] Orange County Superior Court, LFC	7.50
10/30/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
10/31/2017	PAC	Pacer - Court Research	20.70
10/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
10/31/2017	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
10/31/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10

Total Expenses for this Matter

\$3,909.95

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 117965
October 31, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 10/31/2017

Total Fees	\$13,965.00
Chargeable costs and disbursements	\$3,909.95
Total Due on Current Invoice.....	\$17,874.95

Outstanding Balance from prior Invoices as of 10/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
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59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
116767	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
116770	05/31/2017	\$36,221.50	\$573.47	\$36,794.97
117083	06/30/2017	\$34,901.50	\$2,435.45	\$37,336.95
117684	07/31/2017	\$13,820.50	\$7,002.50	\$17,223.00
117688	08/31/2017	\$14,478.00	\$565.32	\$15,043.32
117727	09/30/2017	\$8,184.00	\$319.62	\$8,503.62

Total Amount Due on Current and Prior Invoices

\$911,679.09

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

November 30, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118371

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 11/30/2017

FEES	\$56,970.00
EXPENSES	\$2,063.47
TOTAL CURRENT CHARGES	\$59,033.47

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	4.30	\$4,085.00
BL	Bankruptcy Litigation [L430]	56.60	\$50,890.00
LN	Litigation (Non-Bankruptcy)	2.10	\$1,995.00
		<u>63.00</u>	<u>\$56,970.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JK	Kandel, Jeffrey	Counsel	750.00	2.90	\$2,175.00
JKH	Hunter, James K. T.	Counsel	895.00	41.00	\$36,695.00
JPN	Nolan, Jeffrey P.	Counsel	725.00	0.20	\$145.00
LFC	Cantor, Linda F.	Partner	950.00	18.90	\$17,955.00
				<u>63.00</u>	<u>\$56,970.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$56.96
Lexis/Nexis- Legal Research [E	\$88.29
Outside Services	\$1,440.00
Pacer - Court Research	\$3.10
Postage [E108]	\$79.02

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$380.60
Reproduction/ Scan Copy	\$8.00
Travel Expense [E110]	\$7.50
	<hr/>
	\$2,063.47

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
11/03/2017	LFC	ADM	Review claim and draft Frankel stipulation and review status of creditor distributions	0.30	950.00	\$285.00
11/03/2017	LFC	ADM	Review e-mail memos regarding coin distribution and return matters	0.40	950.00	\$380.00
11/03/2017	LFC	ADM	E-mail and phone call to counsel for creditor John Frankel regarding return of Error Coins	0.20	950.00	\$190.00
11/03/2017	LFC	ADM	Confer with BRG regarding distribution matters	0.20	950.00	\$190.00
11/13/2017	LFC	ADM	Draft motion for order approving Stipulations to Opt-Out of Error Coin Distribution	1.40	950.00	\$1,330.00
11/13/2017	LFC	ADM	Follow-up with Larry Nokes regarding stipulation with John Frankel to opt-out of Error Coin Distribution	0.20	950.00	\$190.00
11/14/2017	LFC	ADM	Review e-mail correspondence regarding opt-out matters	0.10	950.00	\$95.00
11/16/2017	LFC	ADM	Work on motion to approve stipulations re: opt-out creditors	0.60	950.00	\$570.00
11/17/2017	LFC	ADM	Revise motion to approve stipulations for opt-out creditors	0.20	950.00	\$190.00
11/20/2017	LFC	ADM	Review error coin matters	0.20	950.00	\$190.00
11/30/2017	LFC	ADM	Draft motion to approve opt-out stipulations	0.50	950.00	\$475.00
				4.30		\$4,085.00

Bankruptcy Litigation [L430]

10/05/2017	JKH	BL	Office conference with Linda F. Cantor regarding response to Error Coin motion and review pleadings regarding same.	0.40	895.00	\$358.00
10/09/2017	JKH	BL	Review mediation invoice, initial rate sheet, motion to approve disbursement and telephone conferences with Judicate West, office conferences with Linda F. Cantor regarding surcharge.	0.60	895.00	\$537.00
10/10/2017	JKH	BL	Emails from Linda F. Cantor, to Fitzgerald regarding mediator's fee order, review same.	0.20	895.00	\$179.00
10/11/2017	JKH	BL	Preparation for hearing regarding error coins.	0.50	895.00	\$447.50
10/12/2017	JKH	BL	Emails from, to Linda F. Cantor regarding, review interim report (.2); Emails from, to Linda F. Cantor, Troszak, review files regarding fees information and emails from, to Naranjo, Fitzgerald, regarding mediator fee (.5).	0.70	895.00	\$626.50
10/17/2017	JKH	BL	Email from Goldberg regarding mediation issues, process.	0.10	895.00	\$89.50

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59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/23/2017	JKH	BL	Emails to, from Kosmala regarding mediation demand.	0.10	895.00	\$89.50
10/27/2017	JKH	BL	Email from Mary de Leon, review file and telephone conferences with Judicate West, office conference with Linda F. Cantor regarding mediator fee demand.	0.50	895.00	\$447.50
10/28/2017	JKH	BL	Work on Trustee's mediation statement.	1.70	895.00	\$1,521.50
10/29/2017	JKH	BL	Work on Trustee's mediation statement.	3.60	895.00	\$3,222.00
10/30/2017	JKH	BL	Complete, serve Trustee's mediation statement, emails, telephone conferences with Linda F. Cantor regarding same.	7.20	895.00	\$6,444.00
10/31/2017	JKH	BL	Emails from, to Goldberg, Friedman, Mooney regarding Gugasian mediation statement and begin review, analysis of Gugasian statement.	1.90	895.00	\$1,700.50
11/01/2017	JKH	BL	Further review Gugasian mediation statement, solvency report, telephone conferences with Troszak and Judd regarding solvency issues, emails from, to Friedman, Mooney, Troszak, Judd regarding same.	4.60	895.00	\$4,117.00
11/01/2017	LFC	BL	Review Trustee mediation statement	0.40	950.00	\$380.00
11/02/2017	JKH	BL	Review and forward excerpts of Armen transcript to mediator, preparation for mediation.	2.30	895.00	\$2,058.50
11/02/2017	LFC	BL	Review Gugasian mediation statement	0.50	950.00	\$475.00
11/02/2017	LFC	BL	Confer with Jim Hunter re: mediation	0.20	950.00	\$190.00
11/03/2017	JKH	BL	Travel to, from, attendance at Gugasian mediation.	11.80	895.00	\$10,561.00
11/03/2017	JPN	BL	Meet with Jeffrey L. Kandel regarding new value under section 550(a).	0.20	725.00	\$145.00
11/03/2017	JK	BL	Research regarding extent of fraudulent transfer recovery (2.40); Conference with Jeffrey P. Nolan and Andrew W. Caine regarding same (0.20); Email exchange James K. T. Hunter regarding same (0.30).	2.90	750.00	\$2,175.00
11/06/2017	JKH	BL	Draft settlement agreement and office conferences, emails with Linda F. Cantor, emails with Friedman, Kosmala regarding same.	2.20	895.00	\$1,969.00
11/06/2017	LFC	BL	Confer with James Hunter regarding Gugasian settlement	0.20	950.00	\$190.00
11/06/2017	LFC	BL	Review mediation statements and complaints and draft 9019 motion to approve Gugasian settlement	2.80	950.00	\$2,660.00
11/07/2017	JKH	BL	Emails from, to Kosmala, Friedman regarding revisions to draft agreement and draft same.	0.30	895.00	\$268.50
11/07/2017	LFC	BL	Draft settlement motion	2.30	950.00	\$2,185.00
11/08/2017	LFC	BL	Draft settlement motion and declaration and review and revise same	2.20	950.00	\$2,090.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/09/2017	JKH	BL	Emails from, to Naranjo, office conference with accounting regarding mediator invoice (.2); Emails, office conference with Linda F. Cantor regarding 9019 motion and review, comments regarding same (.5).	0.70	895.00	\$626.50
11/09/2017	LFC	BL	Draft, review and revise Gugasian Settlement Motion	1.80	950.00	\$1,710.00
11/13/2017	JKH	BL	Telephone conference with Friedman, Mooney regarding settlement status.	0.10	895.00	\$89.50
11/17/2017	JKH	BL	Emails to, from Kosmala, Friedman, Linda F. Cantor regarding revised agreement, motion and execution of same.	0.30	895.00	\$268.50
11/17/2017	LFC	BL	Review revised settlement agreement (.1) and revise settlement motion, notice and declaration	1.00	950.00	\$950.00
11/17/2017	LFC	BL	Further revise motion and e-mail memos regarding same	0.50	950.00	\$475.00
11/20/2017	JKH	BL	Emails from, to Friedman, office conference with Linda F. Cantor regarding Gugasians execution, timing of 9019 filing, payee name and emails Kosmala regarding same.	0.30	895.00	\$268.50
11/21/2017	JKH	BL	Emails, office conferences with Linda F. Cantor regarding filing 9019 motion, emails from, to Friedman, Mooney, Kosmala regarding same.	0.50	895.00	\$447.50
11/21/2017	LFC	BL	Review and finalize motion to approve Gugasian settlement	0.40	950.00	\$380.00
11/21/2017	LFC	BL	Further e-mails regarding settlement with Gugasian counsel	0.20	950.00	\$190.00
11/27/2017	JKH	BL	Receipt and emails to, from Kosmala regarding Gugasian checks.	0.10	895.00	\$89.50
11/30/2017	JKH	BL	Emails from, to creditors, Linda F. Cantor regarding objections to Gugasian settlement.	0.30	895.00	\$268.50
				56.60		\$50,890.00

Litigation (Non-Bankruptcy)

11/01/2017	LFC	LN	Draft / revise renewed motion to enter into Supplemental Consent Order	1.30	950.00	\$1,235.00
11/02/2017	LFC	LN	Finalize renewed motion to enter into Supplemental Consent Order	0.30	950.00	\$285.00
11/06/2017	LFC	LN	Draft memo in response to inquiry from probation dept.	0.30	950.00	\$285.00
11/30/2017	LFC	LN	Draft order on motion to enter into supplemental consent order	0.20	950.00	\$190.00
				2.10		\$1,995.00

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TOTAL SERVICES FOR THIS MATTER:

\$56,970.00

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Kosmala, Wenetka (Tulving)
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Expenses

10/17/2017	FE	Federal Express [E108]	8.83
10/17/2017	FE	Federal Express [E108]	8.83
10/31/2017	FE	59935.00002 FedEx Charges for 10-31-17	12.84
11/01/2017	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
11/02/2017	FE	59935.00002 FedEx Charges for 11-02-17	8.83
11/02/2017	PO	59935.00002 :Postage Charges for 11-02-17	23.66
11/02/2017	RE	(689 @0.20 PER PG)	137.80
11/02/2017	RE	(53 @0.20 PER PG)	10.60
11/03/2017	LN	59935.00002 Lexis Charges for 11-03-17	88.29
11/03/2017	OS	Judicate West, Inv. 427610, JKTH	1,440.00
11/03/2017	TE	Travel Expense [E110] Xerox Center, Parking Fee, JKTH	7.50
11/06/2017	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
11/06/2017	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/08/2017	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
11/09/2017	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
11/21/2017	FE	59935.00002 FedEx Charges for 11-21-17	8.89
11/21/2017	PO	59935.00002 :Postage Charges for 11-21-17	47.32
11/21/2017	RE	(43 @0.20 PER PG)	8.60
11/21/2017	RE	(1118 @0.20 PER PG)	223.60
11/27/2017	FE	59935.00002 FedEx Charges for 11-27-17	8.74

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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11/30/2017	PAC	Pacer - Court Research	3.10
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11/30/2017	PO	59935.00002 :Postage Charges for 11-30-17	8.04
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Total Expenses for this Matter	\$2,063.47
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Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 11/30/2017

Total Fees	\$56,970.00
Chargeable costs and disbursements	\$2,063.47
Total Due on Current Invoice.....	\$59,033.47

Outstanding Balance from prior Invoices as of 11/30/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62

Total Amount Due on Current and Prior Invoices

\$974,312.56

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

December 31, 2017

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 118372
Client 59935

Matter 00002

Santa Ana, CA 92707

L F C

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 12/31/2017

FEES	\$16,354.00
EXPENSES	\$348.59

TOTAL CURRENT CHARGES	<u>\$16,702.59</u>
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Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ADM	Asset Disposition/Mel (B130)	5.70	\$5,415.00
BL	Bankruptcy Litigation [L430]	11.60	\$10,844.00
LN	Litigation (Non-Bankruptcy)	0.10	\$95.00
		<u>17.40</u>	<u>\$16,354.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	895.00	3.20	\$2,864.00
LFC	Cantor, Linda F.	Partner	950.00	14.20	\$13,490.00
				<u>17.40</u>	<u>\$16,354.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$26.65
Lexis/Nexis- Legal Research [E	\$176.01
Pacer - Court Research	\$9.80
Postage [E108]	\$19.43
Reproduction Expense [E101]	\$101.40
Reproduction/ Scan Copy	\$15.30

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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Summary of Expenses

<u>Description</u>	<u>Amount</u>
	<hr/> \$348.59

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition/Mel (B130)						
12/01/2017	LFC	ADM	Work on draft motion to approve opt-out stipulations	0.50	950.00	\$475.00
12/01/2017	LFC	ADM	Review status of creditor opt-out demands	0.30	950.00	\$285.00
12/04/2017	LFC	ADM	Review e-mail memos and confer with BRG regarding return of Error Coins / stipulations	0.40	950.00	\$380.00
12/05/2017	LFC	ADM	Review and respond to e-mail memos and confer with BRG regarding Frankel determination to opt-out and correspondence from Frankel counsel	0.40	950.00	\$380.00
12/06/2017	LFC	ADM	Draft motion and declaration re: approval of opt-out stipulations and finalize	2.10	950.00	\$1,995.00
12/06/2017	LFC	ADM	Revise pleadings re: stipulations	0.60	950.00	\$570.00
12/06/2017	LFC	ADM	Confer with counsel for John Frankel regarding Error Coins return	0.10	950.00	\$95.00
12/07/2017	LFC	ADM	Finalize draft motion to approve stipulations	1.30	950.00	\$1,235.00
				5.70		\$5,415.00

Bankruptcy Litigation [L430]

12/01/2017	JKH	BL	Emails from Linda F. Cantor, to creditors regarding objections to Gugasian settlement.	0.10	895.00	\$89.50
12/09/2017	LFC	BL	Review opposition to settlement motion	0.30	950.00	\$285.00
12/11/2017	JKH	BL	Emails from, to Linda F. Cantor, Friedman, Troszak regarding Pearsall objection to Gugasian 9019 motion and office conferences with Linda F. Cantor regarding same.	0.40	895.00	\$358.00
12/11/2017	LFC	BL	Review opposition to settlement motion	0.30	950.00	\$285.00
12/11/2017	LFC	BL	Research legal issues (1.7) and draft response to opposition to settlement motion (1.1)	2.80	950.00	\$2,660.00
12/11/2017	LFC	BL	Confer with James Hunter regarding opposition to settlement	0.20	950.00	\$190.00
12/12/2017	JKH	BL	Emails, telephone conferences, office conferences with Linda F. Cantor regarding draft reply to Gugasian 9019, suggested revisions, and emails from Troszak, Kosmala, Friedman regarding same.	0.80	895.00	\$716.00
12/12/2017	LFC	BL	Research insolvency / settlement matters for reply to opposition to settlement motion	1.20	950.00	\$1,140.00
12/12/2017	LFC	BL	Revise and finalize reply re: settlement motion opposition	2.30	950.00	\$2,185.00
12/13/2017	JKH	BL	Emails from, to, office conferences with Linda F. Cantor regarding Pearsall reply, tentative ruling and emails to, from, Friedman, Kosmala regarding tentative ruling, telephonic appearance.	0.40	895.00	\$358.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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December 31, 2017

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/13/2017	LFC	BL	Review tentative and e-mail correspondence and confer regarding telephonic appearance	0.10	950.00	\$95.00
12/14/2017	JKH	BL	Emails from, to Kosmala, Linda F. Cantor regarding 9019 hearing and attend, office conference with Linda F. Cantor regarding same, review proposed order.	0.50	895.00	\$447.50
12/14/2017	LFC	BL	Telephonic appearance at settlement motion hearing	0.80	950.00	\$760.00
12/14/2017	LFC	BL	Draft order approving settlement motion	0.40	950.00	\$380.00
12/15/2017	JKH	BL	Emails to, from Linda F. Cantor, Friedman regarding proposed order, office conference with Linda F. Cantor regarding same.	0.20	895.00	\$179.00
12/19/2017	JKH	BL	Review settlement agreement, approval order and email Friedman regarding effective date, required action dates.	0.30	895.00	\$268.50
12/21/2017	JKH	BL	Preparation of stipulations regarding dismissal regarding Gugasian adversaries and email Mooney regarding same.	0.50	895.00	\$447.50
				11.60		\$10,844.00

Litigation (Non-Bankruptcy)

12/04/2017	LFC	LN	E-mail memo to CFTC counsel re: supplemental order	0.10	950.00	\$95.00
				0.10		\$95.00

TOTAL SERVICES FOR THIS MATTER:

\$16,354.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Expenses

12/01/2017	FE	59935.00002 FedEx Charges for 12-01-17	8.87
12/01/2017	RE	(7 @0.20 PER PG)	1.40
12/01/2017	RE	(91 @0.20 PER PG)	18.20
12/06/2017	LN	59935.00002 Lexis Charges for 12-06-17	143.38
12/11/2017	LN	59935.00002 Lexis Charges for 12-11-17	32.63
12/11/2017	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
12/11/2017	RE2	SCAN/COPY (39 @0.10 PER PG)	3.90
12/12/2017	FE	59935.00002 FedEx Charges for 12-12-17	8.89
12/12/2017	PO	59935.00002 :Postage Charges for 12-12-17	10.72
12/12/2017	RE	(5 @0.20 PER PG)	1.00
12/12/2017	RE	(153 @0.20 PER PG)	30.60
12/12/2017	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/12/2017	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/15/2017	FE	59935.00002 FedEx Charges for 12-15-17	8.89
12/15/2017	PO	59935.00002 :Postage Charges for 12-15-17	8.71
12/15/2017	RE	(10 @0.20 PER PG)	2.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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December 31, 2017

12/15/2017	RE	(10 @0.20 PER PG)	2.00
12/15/2017	RE	(101 @0.20 PER PG)	20.20
12/15/2017	RE	(130 @0.20 PER PG)	26.00
12/21/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/21/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/21/2017	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/21/2017	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
12/27/2017	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
12/29/2017	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
12/31/2017	PAC	Pacer - Court Research	9.80

Total Expenses for this Matter

\$348.59

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 118372
December 31, 2017

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 12/31/2017

Total Fees	\$16,354.00
Chargeable costs and disbursements	\$348.59
Total Due on Current Invoice.....	\$13,102.59

Outstanding Balance from prior Invoices as of 12/31/2017 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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December 31, 2017

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47

Total Amount Due on Current and Prior Invoices

\$987,415.15

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

January 31, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 119488

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 01/31/2018

FEES	\$5,815.00
EXPENSES	\$191.78
TOTAL CURRENT CHARGES	\$6,006.78

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119488
January 31, 2018

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.20	\$195.00
ADM	Asset Disposition/Mel (B130)	2.10	\$2,047.50
BL	Bankruptcy Litigation [L430]	1.10	\$1,037.50
CA	Case Administration [B110]	0.20	\$195.00
CO	Claims Admin/Objections[B310]	2.20	\$2,145.00
CP	Compensation Prof. [B160]	0.20	\$195.00
		<u>6.00</u>	<u>\$5,815.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JKH	Hunter, James K. T.	Counsel	925.00	0.70	\$647.50
LFC	Cantor, Linda F.	Partner	975.00	5.30	\$5,167.50
				<u>6.00</u>	<u>\$5,815.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$27.90
Pacer - Court Research	\$12.70
Postage [E108]	\$33.78
Reproduction Expense [E101]	\$108.40
Reproduction/ Scan Copy	\$9.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
	<hr/>
	\$191.78

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
01/09/2018	LFC	AA	Creditor correspondence and call regarding 2011 transfer for the sale of gold coins	0.20	975.00	\$195.00
				0.20		\$195.00
Asset Disposition/Mel (B130)						
01/02/2018	LFC	ADM	Revise and finalize motion and Thompsons stipulation for filing	0.40	975.00	\$390.00
01/02/2018	LFC	ADM	Review and revise motion to approve stipulation re: Error Coins.	0.40	975.00	\$390.00
01/03/2018	LFC	ADM	Review and finalize motion to approve settlement for filing	0.20	975.00	\$195.00
01/29/2018	LFC	ADM	Review pleadings and records regarding Seized Asset disposition	0.50	975.00	\$487.50
01/30/2018	LFC	ADM	Review and finalize Certificate of Non-opposition re: Thompson motion to approve stipulation	0.10	975.00	\$97.50
01/30/2018	LFC	ADM	Review files and draft response to creditor inquiry concerning disposition of auction proceeds	0.50	975.00	\$487.50
				2.10		\$2,047.50
Bankruptcy Litigation [L430]						
01/08/2018	JKH	BL	Emails to from Friedman, office conference with Linda F. Cantor regarding dismissals status.	0.20	925.00	\$185.00
01/09/2018	JKH	BL	Emails from, to Friedman regarding dismissals, withdrawal of claims, review notice of withdrawal and office conference with Linda F. Cantor regarding same.	0.20	925.00	\$185.00
01/10/2018	JKH	BL	Telephone call from clerk regarding order on stipulation and office conference with Linda F. Cantor regarding same (.2); Review draft orders (.1).	0.30	925.00	\$277.50
01/10/2018	LFC	BL	Draft orders of dismissal of Gugasian litigation	0.20	975.00	\$195.00
01/11/2018	LFC	BL	Draft orders dismissing Adversary Proceedings against Levon and Armen Gugasian	0.20	975.00	\$195.00
				1.10		\$1,037.50
Case Administration [B110]						
01/10/2018	LFC	CA	Review and respond to creditor correspondence	0.20	975.00	\$195.00
				0.20		\$195.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Claims Admin/Objections[B310]						
01/19/2018	LFC	CO	Review creditor inquiries	0.10	975.00	\$97.50
01/19/2018	LFC	CO	Review underlying pleadings and draft response to Josh Gibbons e-mail memorandum	0.30	975.00	\$292.50
01/30/2018	LFC	CO	Review status of fees and expenses and analysis of surcharge matters	1.40	975.00	\$1,365.00
01/30/2018	LFC	CO	Telephone conference with Nick Troszak of BRG regarding surcharge matters	0.20	975.00	\$195.00
01/31/2018	LFC	CO	Finalize response to Josh Gibbons regarding his inquiry and case blogs	0.20	975.00	\$195.00
				<hr/> 2.20		<hr/> \$2,145.00
Compensation Prof. [B160]						
01/31/2018	LFC	CP	Review revised invoices for fee / surcharge matters	0.20	975.00	\$195.00
				<hr/> 0.20		<hr/> \$195.00
TOTAL SERVICES FOR THIS MATTER:						\$5,815.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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January 31, 2018

Expenses

01/02/2018	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
01/03/2018	FE	59935.00002 FedEx Charges for 01-03-18	9.26
01/03/2018	PO	59935.00002 :Postage Charges for 01-03-18	11.44
01/03/2018	RE	(25 @0.20 PER PG)	5.00
01/03/2018	RE	(325 @0.20 PER PG)	65.00
01/09/2018	RE	(1 @0.20 PER PG)	0.20
01/09/2018	RE	(9 @0.20 PER PG)	1.80
01/10/2018	PO	59935.00002 :Postage Charges for 01-10-18	8.04
01/10/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/10/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/11/2018	FE	59935.00002 FedEx Charges for 01-11-18	9.31
01/11/2018	RE	(182 @0.20 PER PG)	36.40
01/19/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
01/19/2018	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
01/26/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/30/2018	FE	59935.00002 FedEx Charges for 01-30-18	9.33
01/30/2018	PO	59935.00002 :Postage Charges for 01-30-18	13.20
01/30/2018	PO	59935.00002 :Postage Charges for 01-30-18	1.10
01/30/2018	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
01/31/2018	PAC	Pacer - Court Research	12.70

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Total Expenses for this Matter

\$191.78

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

Page: 8
Invoice 119488
January 31, 2018

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 01/31/2018

Total Fees	\$5,815.00
Chargeable costs and disbursements	\$191.78
Total Due on Current Invoice.....	\$6,006.78

Outstanding Balance from prior Invoices as of 01/31/2018 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119488
January 31, 2018

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47
118372	12/31/2017	\$16,354.00	\$348.59	\$13,102.59

Total Amount Due on Current and Prior Invoices

\$993,421.93

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 28, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 119489

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 02/28/2018

FEES	\$5,925.00
EXPENSES	\$17.87
TOTAL CURRENT CHARGES	<u>\$5,942.87</u>

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119489
February 28, 2018

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	1.50	\$1,462.50
CA	Case Administration [B110]	1.10	\$1,072.50
CO	Claims Admin/Objections[B310]	3.20	\$3,120.00
CP	Compensation Prof. [B160]	0.20	\$75.00
LN	Litigation (Non-Bankruptcy)	0.20	\$195.00
		<u>6.20</u>	<u>\$5,925.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	375.00	0.20	\$75.00
LFC	Cantor, Linda F.	Partner	975.00	6.00	\$5,850.00
				<u>6.20</u>	<u>\$5,925.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$7.84
Postage [E108]	\$5.13
Reproduction/ Scan Copy	\$4.90
	<u>\$17.87</u>

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
02/15/2018	LFC	AD	Review pleadings and documents regarding Error Coin and Non-Error Coin disposition and related e-mail memoranda	0.50	975.00	\$487.50
02/15/2018	LFC	AD	Conference call with trustee and financial advisors concerning outstanding items and case closing	1.00	975.00	\$975.00
				1.50		\$1,462.50
Case Administration [B110]						
02/22/2018	LFC	CA	Telephone conference with Assistant United States Attorney (.5) prepare and review files and records for summary of proceedings and current case posture(.6) disallowance of his claim .3 CO	1.10	975.00	\$1,072.50
				1.10		\$1,072.50
Claims Admin/Objections[B310]						
02/16/2018	LFC	CO	Confer with Nick Troszak and Spencer Ferraro regarding Error Coin distribution letters	0.20	975.00	\$195.00
02/19/2018	LFC	CO	Review Mark Pollina claim objection, order and underlying documents	0.20	975.00	\$195.00
02/20/2018	LFC	CO	Review creditor information requests and calls (.2) and TC with Nick Troszak regarding same (.2)	0.40	975.00	\$390.00
02/21/2018	LFC	CO	Draft correspondence to creditors	0.20	975.00	\$195.00
02/22/2018	LFC	CO	Telephone conference with Audry Whitnell regarding her alternatives concerning Error Cons previously delivered	0.80	975.00	\$780.00
02/22/2018	LFC	CO	Review documents and records and respond to e-mail memos from Mark Pollini regarding disallowance of his claim	0.30	975.00	\$292.50
02/23/2018	LFC	CO	Review and respond to Mark Pollina e-mail memos regarding allowance of his claims	0.20	975.00	\$195.00
02/25/2018	LFC	CO	Draft letters to creditor/victims regarding Error Coins disposition	0.60	975.00	\$585.00
02/26/2018	LFC	CO	Review and finalize letters to creditors regarding coin disposition	0.20	975.00	\$195.00
02/27/2018	LFC	CO	Review and revise letters to 5 victim/creditors regarding disposition of their allocated Error Coins	0.10	975.00	\$97.50
				3.20		\$3,120.00

Compensation Prof. [B160]

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119489
February 28, 2018

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/28/2018	BDD	CP	Confer with L. Cantor re PSZJ final fee application	0.10	375.00	\$37.50
02/28/2018	BDD	CP	Email L. Cantor re PSZJ final fee application	0.10	375.00	\$37.50
				<u>0.20</u>		<u>\$75.00</u>

Litigation (Non-Bankruptcy)

02/12/2018	LFC	LN	Review privacy provisions for document production request	0.20	975.00	\$195.00
				<u>0.20</u>		<u>\$195.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$5,925.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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February 28, 2018

Expenses

02/15/2018	CC	Conference Call [E105] AT&T Conference Call, LFC	7.84
02/15/2018	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
02/26/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/26/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/26/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/26/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/26/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/27/2018	PO	59935.00002 :Postage Charges for 02-27-18	5.13
02/27/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/27/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/27/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/27/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/27/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

Total Expenses for this Matter

\$17.87

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119489
February 28, 2018

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/28/2018

Total Fees	\$5,925.00
Chargeable costs and disbursements	\$17.87
Total Due on Current Invoice.....	\$5,942.87

Outstanding Balance from prior Invoices as of 02/28/2018 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119489
February 28, 2018

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47
118372	12/31/2017	\$16,354.00	\$348.59	\$13,102.59
119488	01/31/2018	\$5,815.00	\$191.78	\$6,006.78

Total Amount Due on Current and Prior Invoices

\$999,364.80

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

March 31, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 119490

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/31/2018

FEES	\$2,430.00
EXPENSES	\$7.74
TOTAL CURRENT CHARGES	\$2,437.74

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	2.80	\$1,830.00
CP	Compensation Prof. [B160]	1.60	\$600.00
		<hr/> 4.40	<hr/> \$2,430.00

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	375.00	3.10	\$1,162.50
LFC	Cantor, Linda F.	Partner	975.00	1.30	\$1,267.50
				<hr/> 4.40	<hr/> \$2,430.00

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$5.34
Reproduction/ Scan Copy	\$2.40
	<hr/> \$7.74

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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March 31, 2018

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
03/08/2018	LFC	AD	Conference call with Trustee and financial advisors (.3) and conference in with Ian Russell regarding auction of remaining coins (.4).	0.70	975.00	\$682.50
03/12/2018	BDD	AD	Email L. Cantor re Motion to Abandon (On the Rocks judgment)	0.10	375.00	\$37.50
03/12/2018	BDD	AD	Preparation of Notice of Intent to Abandon re On the Rocks Judgment; email L. Cantor re same	0.60	375.00	\$225.00
03/15/2018	LFC	AD	Review and provide comments to Beth Dassa regarding notice of abandonment of On the Rocks judgment	0.30	975.00	\$292.50
03/15/2018	LFC	AD	Review and provide comments to Beth Dassa regarding notice of abandonment of On the Rocks judgment	0.30	975.00	\$292.50
03/15/2018	BDD	AD	Confer with L. Cantor re revisions to Notice of Intent to Abandon On the Rocks judgment	0.10	375.00	\$37.50
03/20/2018	BDD	AD	Email L. Cantor re abandonment notice	0.10	375.00	\$37.50
03/20/2018	BDD	AD	Revisions to Notice of Abandonment re On the Rocks Judgment per L. Cantor comments; email L. Cantor re same	0.60	375.00	\$225.00
				<u>2.80</u>		<u>\$1,830.00</u>
Compensation Prof. [B160]						
03/01/2018	BDD	CP	Begin reviewing bills in preparation of PSZJ final fee application	1.30	375.00	\$487.50
03/01/2018	BDD	CP	Email V. Arias re payment ledger	0.10	375.00	\$37.50
03/01/2018	BDD	CP	Emails to/conf with L. Cantor re PSZJ final fee application	0.20	375.00	\$75.00
				<u>1.60</u>		<u>\$600.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$2,430.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119490
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Expenses

03/08/2018	CC	Conference Call [E105] AT&T Conference Call, LFC	5.34
03/12/2018	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
03/12/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
Total Expenses for this Matter			\$7.74

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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March 31, 2018

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 03/31/2018

Total Fees	\$2,430.00
Chargeable costs and disbursements	\$7.74
Total Due on Current Invoice.....	\$2,437.74

Outstanding Balance from prior Invoices as of 03/31/2018 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
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109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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March 31, 2018

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47
118372	12/31/2017	\$16,354.00	\$348.59	\$13,102.59
119488	01/31/2018	\$5,815.00	\$191.78	\$6,006.78
119489	02/28/2018	\$5,925.00	\$17.87	\$5,942.87

Total Amount Due on Current and Prior Invoices

\$1,001,802.54

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

April 30, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 119491

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 04/30/2018

FEES	\$1,965.00
EXPENSES	\$34.00
TOTAL CURRENT CHARGES	\$1,999.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 119491
April 30, 2018

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	2.50	\$1,477.50
CO	Claims Admin/Objections[B310]	0.50	\$487.50
		<hr/> 3.00	<hr/> \$1,965.00

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	375.00	1.60	\$600.00
LFC	Cantor, Linda F.	Partner	975.00	1.40	\$1,365.00
				<hr/> 3.00	<hr/> \$1,965.00

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Pacer - Court Research	\$30.80
Reproduction/ Scan Copy	\$3.20
	<hr/> \$34.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
04/06/2018	LFC	AD	Telephone conference with Oak Pointe partners regarding purchasing residual, unknown assets from the estate	0.20	975.00	\$195.00
04/18/2018	BDD	AD	Email L. Cantor re auction report	0.10	375.00	\$37.50
04/19/2018	BDD	AD	Preparation of draft auctioneer report; email L. Cantor re same	0.90	375.00	\$337.50
04/21/2018	BDD	AD	Email L. Cantor re revisions to auctioneer report	0.10	375.00	\$37.50
04/23/2018	BDD	AD	Confer with L. Cantor re report of auctioneer	0.10	375.00	\$37.50
04/24/2018	LFC	AD	Review and revise Auctioneer's report	0.20	975.00	\$195.00
04/24/2018	BDD	AD	Email L. Cantor re finalized auctioneer report	0.10	375.00	\$37.50
04/24/2018	BDD	AD	Email M. Kulick re final auctioneer report	0.10	375.00	\$37.50
04/24/2018	BDD	AD	Email L. Cantor re auctioneer report to send to Weneta	0.10	375.00	\$37.50
04/25/2018	LFC	AD	Review and revise pleadings regarding sale of remnant assets	0.30	975.00	\$292.50
04/25/2018	BDD	AD	Confer with L. Cantor re auctioneer report	0.10	375.00	\$37.50
04/26/2018	LFC	AD	Finalize abandonment notice for On the Rocks judgment	0.20	975.00	\$195.00
				2.50		\$1,477.50
Claims Admin/Objections[B310]						
04/15/2018	LFC	CO	Draft response to attorney general	0.30	975.00	\$292.50
04/26/2018	LFC	CO	Finalize correspondence with AG for Missouri in response to Whitnell complaint	0.20	975.00	\$195.00
				0.50		\$487.50
TOTAL SERVICES FOR THIS MATTER:						\$1,965.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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April 30, 2018

Expenses

04/21/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
04/23/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/23/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
04/24/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
04/26/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/26/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/26/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/30/2018	PAC	Pacer - Court Research	30.80
Total Expenses for this Matter			\$34.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

Page: 5
Invoice 119491
April 30, 2018

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 04/30/2018

Total Fees	\$1,965.00
Chargeable costs and disbursements	\$34.00
Total Due on Current Invoice.....	\$1,999.00

Outstanding Balance from prior Invoices as of 04/30/2018 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
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108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
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110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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April 30, 2018

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47
118372	12/31/2017	\$16,354.00	\$348.59	\$13,102.59
119488	01/31/2018	\$5,815.00	\$191.78	\$6,006.78
119489	02/28/2018	\$5,925.00	\$17.87	\$5,942.87
119490	03/31/2018	\$2,430.00	\$7.74	\$2,437.74

Total Amount Due on Current and Prior Invoices

\$1,003,801.54

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

May 31, 2018

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 119554

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 05/31/2018

FEES	\$3,075.00
EXPENSES	\$175.32
TOTAL CURRENT CHARGES	\$3,250.32

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Kosmala, Wenetka (Tulving)
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	0.80	\$780.00
CP	Compensation Prof. [B160]	5.80	\$2,295.00
		<u>6.60</u>	<u>\$3,075.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	375.00	5.60	\$2,100.00
LFC	Cantor, Linda F.	Partner	975.00	1.00	\$975.00
				<u>6.60</u>	<u>\$3,075.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$18.84
Postage [E108]	\$21.98
Reproduction Expense [E101]	\$110.80
Reproduction/ Scan Copy	\$23.70
	<u>\$175.32</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
05/07/2018	LFC	AD	Prepare auction and sale pleadings for filing	0.10	975.00	\$97.50
05/08/2018	LFC	AD	Revise Auctioneer's report	0.30	975.00	\$292.50
05/09/2018	LFC	AD	Revise and finalize Auctioneer's report and declaration	0.20	975.00	\$195.00
05/16/2018	LFC	AD	Put Notice of Abandonment in final for filing and service	0.20	975.00	\$195.00
				0.80		\$780.00
Compensation Prof. [B160]						
05/22/2018	LFC	CP	Confer with Beth Dassa regarding final fee application	0.20	975.00	\$195.00
05/22/2018	BDD	CP	Email L. Cantor re PSZJ final fee application	0.10	375.00	\$37.50
05/22/2018	BDD	CP	Confer with L. Cantor re PSZJ final fee application	0.10	375.00	\$37.50
05/23/2018	BDD	CP	Continue working on final fee application	1.00	375.00	\$375.00
05/30/2018	BDD	CP	Continue working on PSZJ final fee application	2.30	375.00	\$862.50
05/30/2018	BDD	CP	Email M. Kulick re PSZJ final fee application	0.10	375.00	\$37.50
05/30/2018	BDD	CP	Email C. Ferra re PSZJ final fee application	0.10	375.00	\$37.50
05/31/2018	BDD	CP	Continue reviewing docket; working on PSZJ final fee application	1.80	375.00	\$675.00
05/31/2018	BDD	CP	Confer with L. Cantor re PSZJ final fee application	0.10	375.00	\$37.50
				5.80		\$2,295.00
TOTAL SERVICES FOR THIS MATTER:						\$3,075.00

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Expenses

05/04/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
05/04/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
05/04/2018	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/04/2018	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/04/2018	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
05/07/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/08/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/08/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/08/2018	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
05/09/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/09/2018	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/10/2018	FE	59935.00002 FedEx Charges for 05-10-18	9.42
05/10/2018	PO	59935.00002 :Postage Charges for 05-10-18	6.23
05/10/2018	RE	(20 @0.20 PER PG)	4.00
05/10/2018	RE	(140 @0.20 PER PG)	28.00
05/10/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/10/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/10/2018	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/10/2018	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
05/11/2018	PO	59935.00002 :Postage Charges for 05-11-18	7.12

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05/11/2018	RE	(25 @0.20 PER PG)	5.00
05/11/2018	RE	(25 @0.20 PER PG)	5.00
05/11/2018	RE	(175 @0.20 PER PG)	35.00
05/11/2018	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/11/2018	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
05/11/2018	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/11/2018	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
05/11/2018	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
05/16/2018	FE	59935.00002 FedEx Charges for 05-16-18	9.42
05/16/2018	PO	59935.00002 :Postage Charges for 05-16-18	8.63
05/16/2018	RE	(13 @0.20 PER PG)	2.60
05/16/2018	RE	(156 @0.20 PER PG)	31.20
05/16/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/16/2018	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/22/2018	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/30/2018	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/30/2018	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
05/30/2018	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/30/2018	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
05/30/2018	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40

Total Expenses for this Matter

\$175.32

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 05/31/2018

Total Fees	\$3,075.00
Chargeable costs and disbursements	\$175.32
Total Due on Current Invoice.....	\$3,250.32

Outstanding Balance from prior Invoices as of 05/31/2018 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89
114791	10/31/2016	\$13,930.00	\$172.16	\$14,102.16
116247	11/30/2016	\$31,035.00	\$2,061.36	\$33,096.36
116252	12/31/2016	\$16,645.00	\$228.62	\$16,873.62
116253	01/31/2017	\$29,253.00	\$1,286.56	\$30,539.56
116262	02/28/2017	\$37,260.50	\$120.13	\$37,380.63
116267	03/31/2017	\$24,580.50	\$165.94	\$24,746.44
117965	10/31/2017	\$13,965.00	\$3,909.95	\$17,874.95
118352	04/30/2017	\$33,912.00	\$635.87	\$34,547.87
118353	01/31/2018	\$36,221.50	\$573.47	\$36,794.97
118356	02/01/2018	\$34,901.50	\$2,435.45	\$37,336.95
118358	07/31/2017	\$13,820.50	\$7,002.50	\$20,823.00
118359	02/01/2018	\$14,478.00	\$565.32	\$15,043.32
118360	09/30/2017	\$8,184.00	\$319.62	\$8,503.62
118371	11/30/2017	\$56,970.00	\$2,063.47	\$59,033.47
118372	12/31/2017	\$16,354.00	\$348.59	\$13,102.59
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119489	02/28/2018	\$5,925.00	\$17.87	\$5,942.87
119490	03/31/2018	\$2,430.00	\$7.74	\$2,437.74
119491	04/30/2018	\$1,965.00	\$34.00	\$1,999.00

Total Amount Due on Current and Prior Invoices

\$1,007,051.86

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify* **THIRD INTERIM AND FINAL APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE CHAPTER 7 TRUSTEE; DECLARATION OF LINDA F. CANTOR**) will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document on **June 11, 2018**. I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) **June 11, 2018**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Chapter 7 Trustee
Weneta M.A. Kosmala
3 MacArthur Place, Suite 760
Santa Ana, CA 92707

Benjamin Bain-Creed
Assistant United States Attorney
Suite 1650, Carillon Building
227 West Trade Street
Charlotte, North Carolina 28202

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) **June 11, 2018**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

June 11, 2018
Date

MYRA KULICK
Printed Name

/s/ Myra Kulick
Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- Wesley H Avery wavery@thebankruptcylawcenter.com, lucy@averytrustee.com;alexandria@averytrustee.com
- Candice Bryner candice@brynerlaw.com
- Philip Burkhardt phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com
- Stephen L Burton steveburtonlaw@aol.com, ellie.burtonlaw@gmail.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Linda F Cantor lcantor@pszjlaw.com, lcantor@pszjlaw.com
- Roger F Friedman rfriedman@rutan.com
- David L Gibbs david.gibbs@gibbslaw.com, ecf@gibbslaw.com;r65274@notify.bestcase.com
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- Lawrence J Hilton lhilton@onellp.com, lthomas@onellp.com;info@onellp.com;evescance@onellp.com
- James KT Hunter jhunter@pszjlaw.com
- Robbin L. Itkin robbin.itkin@dlapiper.com, cheryleigh.bullock@dlapiper.com;robbin-itkin-6765@ecf.pacerpro.com
- John H Kim jkim@cookseylaw.com, jhkim@ecf.courtdrive.com
- Weneta M Kosmala (TR) ecf.alert+Kosmala@titlexi.com, wkosmala@txitrustee.com;dmf@txitrustee.com;kgeorge@kosmalalaw.com
- Nanette D Sanders becky@ringstadlaw.com, arlene@ringstadlaw.com
- Richard C Spencer rspencer@rspencerlaw.com
- United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov